

**DIRECTORATE OF AUDIT, GOVT. OF NCT DELHI  
DELHI SECRETARIAT, NEW DELHI – 110002**

**Sub:- Inspection Report on the test audit of Shivaji College, RAJA GARDEN, Delhi for the period 2019-2021.**

**AIMS AND OBJECTIVES**

Shivaji College, a constituent college of the University of Delhi was instituted in 1961 by the renowned social activist and farmer-leader, **Hon'ble Dr. Panjab Rao Deshmukh**, the then Union Minister for Agriculture, to meet the needs and ideals of higher education in a predominantly agrarian area. Shivaji College offers **twenty undergraduate and three post graduate courses** in Science, Humanities and Commerce. It also offers **skill-based courses**. It is a co-educational institution spread over 10 acres, located in west Delhi (**Ring Road, Raja Garden, New Delhi – 110027**) and is easily accessible by metro and road. Aiming at all round academic development of students, they are provided with theoretical foundation and practical experience.

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

**HOD/HOO**

S.No.	Name & Designation	Period
1.	Dr. Shashi Nijhawan	2019-20 (till 29.02.2020)
2.	Prof. Shiv Kumar Sahdev	2020-21 (w.e.f. 02.03.2020 till date)

**DDO/ Bursar**

S.No.	Name & Designation	Period
1.	Dr. Kumari Priyanka	2019-20 & 2020-21

*vpd/eyam*

**Vacancy Position of posts sanctioned, filled and vacant in the prescribed format:**

Group	POST		
	Sanctioned	Filled	Vacant
A	198	101	97
B	12	09	03
C	103	84	19
<b>Total</b>	<b>313</b>	<b>194</b>	<b>119</b>

**Budget Allocation and expenditure for the year 2019-20 to 2020-21**


Year	Grant Received (UGC) Budget	Grant Received (GNCT of Delhi)	Expenditure
2019-20	309686000	4000000	503215309
2020-21	491445352	-	443070002

**STATUTORY AUDIT**

AGCR audit has been done up-to 2016-17 in the Shivaji College, University of Delhi, Rajouri Garden, New Delhi.

**Maintenance of Records**


The maintenance of records of Shivaji College, University of Delhi, Rajouri Garden, New Delhi for the period of 2019 -21 was found satisfactory, subject to observation made in current audit.

  
(Vipul Kapoor)  
A.O/IAO  
Party No.03

**PART – 1 A**  
**Old Audit report**

There are 28 audit paras outstanding and out of this NO paras were settled as no satisfactory reply was submitted by the College authorities.

S. No.	Year	Total Para	Para Settled	Para No. settled	Outstanding
1	1976-98	10	-	nil	10
2	1998-2004	03	-		03
4	2004-05	1	-		1
6	2005-06	2	-		2
7	2007-09	1	-		1
8	2009-2013	3	-		3
9	2013-2015	03	-		03
10	2015-2018	02	-		02
12	2018-2019	03	-		03
	<b>TOTAL</b>	<b>28</b>	<b>--</b>		<b>-----</b>

  
**(Vipul Kapoor)**  
**A.O/IAO**  
**Party No.03**

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**PART – 1B**

**Current Audit Report:-**

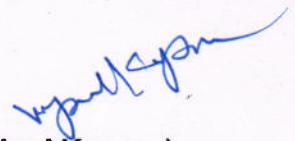
During the course of audit 14 audit memos including 01 record memo have been issued. 01 audit memos dropped on the spot on the basis of reply submitted by College and balance audit memos converted into 06 paras & 05 TAN as per detail given here under:-

S.no	Para /TAN	Description	Audit Memo no
1	Para-06	Rebate of Water Bills	03
2	TAN-1	Irregularities in purchasing from the local vendors and not from GeM.	05
3	TAN-2	Discrepancies in maintenance of stock registers (Non Consumable and consumable both)	06
4	TAN-3	Non Maintenance of Postal Expenses account.	09
5	TAN-4	Improper maintenance of Service Books.	10
6	TAN-5	Discrepancies in Library Record-reg. 1	14
7	PARA-1	Equipment not covered under AMC/CMC	13
8	PARA-2	Insurance of the Library /Labs and Other Buildings	12
9	PARA-3	Accounting Treatment of Depression as per Accounting Standard-06.	11
10	PARA-4	Unclaimed caution money deposits of Rs. 20824000/- reg.	08
11	PARA-5	Information regarding issuance of number of Laptops -reg.	04
12	DROPPED	ESI /EPF	07

*Vipul Kapoor*  
(Vipul Kapoor)  
A.O/IAO  
Party No.03

**Details of Current Recovery (Audit period 2019-2021) :-**

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)			Incorporated in Para No.
		Raised	Recovered on spot	Balance	
NIL					

  
**(Vipul Kapoor)**  
**A.O/IAO**  
**Party No.03**

(103) (118) (125)

Current Audit Report  
(Part-II)  
(2018-19)

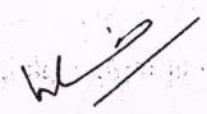
**Current Audit Report:**

During the course of current audit, 15 audit memos, highlighting various irregularities & recoveries to the tune of Rs. 313243/- were issued. On the basis of compliance shown by the Department, 06 memos were settled on the spot recovering an amount of Rs. 194941/- and remaining 09 memos have been converted into 03 para(s) along with an outstanding amount of Rs. 118302/-, and 06 TAN(s) in the current audit report.

**Details of current recovery (2018-19)**

Para No./Tan No./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
/08	194941	194941	0
/10	118302	0	118302
Total	313243	194941	118302

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

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

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Part 2  
Old report

OLD AUDIT REPORT 1976-2013

PART I

has been raised for the period  
1976 - 2013

Para 2  
Sub-para 1  
Para 1  
1

Overpayment due to incorrect fix. of Pay/incorrect grant  
or increment.

1. Sh. D.S. Rishi Sr. Asstt

It was noticed from his personal file (service book not completed) that he worked as cashier from 1.5.65 to 18.5.72 and was granted cash allowances @ Rs. 25/- P.M. and thereafter due to the requirement of the college, he was transferred from the cashier post to the Administration Branch as per college letter NWP/23/79 dt 14.6.79. At the time he relinquished the charge of cashier he was in receipt of Rs. 220/- @ 25/- Cashier allowance.

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Part 1

Consequent upon <sup>regularisation</sup> ~~regularising~~ the charge of cashier, cash allowance should have been ceased forthwith but as observed Spl. Pay of Rs. 25/- was protected subject to adjustment in future increments as per Dy Registrar college letter No. CR-79/35/(2)55/26137 dt 26/10-7-79 which was in ~~consequence~~ <sup>consequence</sup> of provisions contained in Sl No 4 of Annexure to FR-22 which

clearly enjoins that protection of cashier allowance is permissible only on promotion whereas in this case it was protected for a reason other than on promotion. In view of the above his pay <sup>was</sup> ~~is~~ regulated correctly and overpayment as detailed below may be ~~recovered~~ <sup>recovered</sup> immediately under intimation to auditors:-

<u>Period</u>	<u>Drawn</u>	<u>Due</u>	<u>Overpayment</u>
19-5-72 to 30-6-72	220+25/- PM	220 PM	55/- <sup>1000 PM</sup>
1-7-72 to 31-12-72	230+5/- PM	230/- PM	15/- <sup>1000 PM</sup>

11) His pay fix. program was <sup>not</sup> ~~not~~ available in the service books nor in the personnel file. However from the arrears register it was observed that he was in <sup>receipt</sup> ~~receipt~~ of Rs. 210/- DPas on 31-12-72, accordingly his pay should have been fixed @ Rs. 455/- on 1-1-73 under RPR-7(3) with next date of increment to ~~arrive~~ <sup>arrive</sup> on 15.7.73 as detailed below:-

Pay	=	230/-	} Say Rs. 455/- in the scale of Rs. 425-15-500-700-700
DP	=	110/-	
DA	=	36/-	
IR	=	50/-	
Add 5% subject to minimum of Rs. 15/-		15/-	
		<u>411/-</u>	

Handwritten notes and stamps: 117, 124, 183, 185, 186.



Handwritten notes and numbers in circles: 101, 152, 141, 137, 138, 139.

But it was observed that he was allowed Rs. 470/- PM w.e.f 1.1.73. Apparently while fixing the pay under RPR-7(3) a net pay of Rs. 15/- which was otherwise not due to him as already adjusted to in the preceding para was taken into account for fix of pay. In view of the above his pay may be fixed correctly as suggested and overpayment as detailed below may be recovered under intimation to audit:

Period	Pay Due	Pay Drawn	Overpayment
1-1-73 to 14-7-73	455/-PM	470/-PM	15x12=180+Allowance
15-7-73 to 30-6-74	470/-PM	495/-PM	-do-
1-7-74 to 30-6-75	495/-PM	500/-PM	-do-
1-7-75 to 30-6-76	500/-PM	510/-PM	-do-
1-7-76 to 30-6-77	515/-PM	530/-PM	-do-
1-7-77 to 30-6-78	530/-PM	545/-PM	-do-
1-7-78 to 30-6-79	545/-PM	560/-PM	-do-
1-7-79 to 30-6-80	560/-PM	570/-PM	20x12=240+Allowance
1-7-80 to 30-6-81	590/-PM	600/-PM	-do-
1-7-81 to 30-6-82	600/-PM	620/-PM	-do-
1-7-82 to 30-6-83	620/-PM	640/-PM	-do-
1-7-83 to 30-6-84	640/-PM	660/-PM	-do-
			<u>Rs. 2460+Allowance</u>

SAY 5000/-

2) Sh. B.D. Arora Senior Asstt.

From the personnel files it was observed that as an Asstt he was assigned as a job of PM for which he was also granted cash allowance of Rs. 50/- PM. consequent upon joining of Sh. Gurchai Singh as stenographer he was transferred to accounts

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Overpayment after 28.2.82 may also be worked out and recovered under advice to audit.

3) Smt. Rani Malhotra

From page 61 of Ind. Ledger it was noticed that she had been on LWP from 16-7-79 to 9-12-79 as per endorsement recorded therein citing reference of collage letter No. P/643/79 dt 25-5-79. The above <sup>leave</sup> leave was granted to her on private affairs to join her husband at Tanzania.

Since ~~above~~ period of LWP for a reasons other than on medical ground does not qualify for grant of Annual Increment as such her further increment should have been deferred by such ~~absence~~ <sup>absence</sup> clearance which works out to 26-12-79 & so on but although her increment which was normally due on 1.8.79 was ~~deferred~~ <sup>deferred</sup> on 1.2.79 raising pay from Rs. 940/- to Rs. 980/- due to above said absence but subsequent increments were incorrectly granted raising pay to Rs. 1020/-, 1060/- w.e.f 1.8.80 & 1.7.81 respectively instead on 1-12-80 & 1-12-81 resulting overpayment as detailed below which may be recovered after due verification.

Months	Pay Due	Pay Drawn	Overpayment
1.8.80 to 30.11.80	980/-	1020/-	40x4=160+allance
1.8.81 to 30.11.81	1020/-	1060/-	40x4=160+allance

Further overpayment relating to years 1982, 1983 may also be worked out and recovered under intimation to audit.

4) Smt. Urnil Sothi

It was noticed from her personnel file that she was appointed as lecturer on 4.8.77. She proceeded on LWP from 24.4.77 to 22.4.80 in order to join her husband at Canada. As per her

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Section as letter dat 11.4.78 i.e on his parent post as per college letter no P/390/79 dt 18.4.78 available in his personnel file at page 31.

As per Dy. Registrar (College letter No. CD-79/35(2)/55/78-170 dt 5.3.79 (available at page 39 of personnel file) special pay of Rs.50/- drawn by Mr B.D. Arora was allowed to be ~~shown~~ <sup>shown</sup> in his pay subject to adjustment in future increments and his pay was shown to have been fixed as under:-

Last Pay drawn            515/-  
Special Pay                    50/-  
   565/-

Pay fixed at Rs.560/- etc.

This was irregular <sup>in view of</sup> under the ~~provision~~ <sup>provision</sup> protection of special pay under ~~the~~ <sup>circumstances</sup> is permissible only on production of such provision FR - 22 does not attract in this case. In view of the above his pay can be regulated correctly and overpayment as detailed <sup>below</sup> may be recovered under intimation to addl.

in view of the above

D.C.

Months	Pay Drawn	Pay Due	Overpayment
10-4-78 to 10-9-78	560+5PM	515/PM	50x5=275/-+111/-
1-10-78 to 30.9.79	560+5PM	530/PM	35x17=420/-+111/-
1-10-79 to 30-9-80	560+5PM	545/PM	20x12=240/-+111/-
1-10-80 to 30-4-81	560+5PM	560/PM	5x12=60/-+111/-
1-10-81 to 28.2.82	580+5PM	570/PM	5x5=25/-+111/-
			<u>1020/-+111/-</u>

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application dt. 13-11-76 available in the personnel file.

She resumed her duties on 23.4.90 after return from abroad.

At the time she proceeded on leave <sup>she had</sup> ~~shown~~ in receipt of basic pay Rs.900/- since 1.9.76.

Since under the existing order LWP for a reasons other than

on medical ground does not qualify for grant of Annual

increment as such her further increment was required to be deferred

by a period of LWP, which works out to 107.90 say 1.7.90

with next increment to on 1.7.91 <sup>4.76 on an attached list:-</sup> as under:-

PERIOD	D	M	Yr
1-9-76 to 23.4.77	23	8	-
23.4.90 to 29.7.90	7	3	-
	<u>30</u>	<u>11</u>	<u>1</u>

Say 1.7.90

During scrutiny of Ind. Ledger it was observed that she was

paid Rs.1020/- wef 23.4.90 instead of Rs.900/- in after

allowing normal increment which <sup>is wrong & has resulted</sup> in overpayment

after due verification:-

Period	Pay drawn	Pay due	overpayment
23.4.90 to 30.6.90	1020/-PM	900/-PM	120x2.9=272/-+11cc
1.7.90 to 31.7.90	1020/-PM	940/-PM	90x1.90+ 11cc
1.9.90 to 30.6.91	1060/-PM	940/-PM	120x1.1=1320+11cc
1-7-91 to 31-7-91	1060/-PM	980/-PM	80x1.80+11cc
1-8-91 to 31-8-91	1100/-PM	980/-	120x5.8=632+11cc
			<u>2346+11cc</u>

Say 5000/-

2) It was further observed that she had been again granted LWP from 9.1.82 to 9.1.85 in order to join her husband at Australia as per college letter No.P/3066/83 dt 9.1.84. Please ensure that on her return back, period of LWP from 9.1.82 to 9.1.85 will not be given any significance for the purpose of grant of annual increment.

Para 3 Irregular grant of HRA

1) Sh. P.K. Mohan

Rateable value of his house No M-221 Ashok Vihar was 3790/- PA as per his certificate available in HRA file for 1977 which comes to Rs. 315/PM. He was paid HRA incorrectly at higher stage as detailed below resulting in overpayment as under. In view of the existing rules which are admissible 10% of Basic or Rent/Rent allowance whichever is less subject to a minimum of Rs. 12.50 PM when the house exceeds Rs. 750/- PM. This may be recovered after verification:-

Months:	Basic pay	HRA allowed	Basic pay	Overpayment
9/76 to 8/77	1300/-	195/-	195/-	10x10=100.00
7/77 to 2/78	1350/-	202.50	190/-	21.50x9=192.00
				<u>272.00</u>

Overpayment after 2/78 may also be worked out & recovered under intimation to audit.

11) Dr. H.K. Malvi

Rateable value of his house was shown as Rs. 2700/- PA at P/27 of individual ledger for 1976-77 which works out to Rs. 225/- PM

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was paid incorrectly at higher percentage as detailed below which may be recovered after due verification:-

Months	Basic Pay	Rateable Value	HRA Drawn	HRA due	Overpayment
3/76 to 7/76	980	225/- PM	141/-	131/-	10x5 = 50.00
8/76 to 7/77	980	225/- PM	147/-	127/-	20x12 = 240.00
8/77 to 9/77	1020	225/- PM	153/-	123/-	30x2 = 60.00
					<b>350.00</b>

Overpayment pertaining to a period to 3/76 may also be worked out and recovered under advice to audit.

iv) Sh. B.S. Sidhu

From page 2 of Ind. Ledger for 1976-77 it was noticed that he was paid HRA against basic pay of Rs. 1119/- on the basis of rateable value of <sup>his house</sup> Rs. 278/- PM

which was drawn @ 10% should have been paid @ 15% of Basic Pay <sup>value less 10% of basic pay</sup> own-liability which works out to Rs. 166-10 and not Rs. 167.85 against ~~basic~~ basic pay of Rs. 1119/- from 3/76 to 5/76 which resulting overpayment by Rs. 5.25 which may be recovered under intimation to audit.

Overpayment relating to a <sup>his</sup> period to 3/76 may also be worked out and recovered under intimation to audit.

v) Sh. D.S. Dahi

From page 49 of Ind. Ledger for 1976-77 it was noticed that he was in receipt of HRA on a percentage basis against rent receipt of Rs. 225/- PM upto 12/76. Thereafter he shifted in <sup>his house</sup> his own house No 117-<sup>assessment was carried out in per</sup> certificate furnished by him available at P/49 of <sup>continued</sup>

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to be paid on percentage basis without assessment having been carried out which was wrong. Partial assessment may be called for and correctness of grant of HRA on percentage basis confirmed to audit failing which overpayment as detailed below may be recovered under intimation to audit:-

Month	Basic Pay	HRA drawn	HRA due	Overpayment
2/77 to 8/77	940/-	141/-	112.50	29.50 x 7 = 199.50
9/77 to 2/78	980/-	147/-	117.50	34.50 x 6 = 207.00
				<u>406.50</u>

Overpayment relating to a period 3/78 and onwards may also be worked out and recovered under advice to audit.

vii) Sh. XXXXXXXXXXXXXXX

From page 7 of the order of 15/7/78 it was noticed that he was being paid 10% HRA on percentage basis. Receipt of Rs. 295/- was shown. Since his wife is employed as teacher in Govt school, his share is 60% i.e. Rs. 173/- and after deduction 10% of basic pay to his own liability it falls short of Rs. 2.50 as such it should have been restricted to Rs. 170.50. This has resulted in an overpayment as detailed below which may be recovered after due verification.

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Months	B.P.	HRA drawn	HRA due	Overpayment
1/76 to 7/76	820/-	123/-	112.50	10.50 x 5 = 52.50
8/76 to 1/77	860/-	129/-	112.50	16.50 x 7 = 115.50
				<u>168.00</u>

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Overpayment relating to a period to 1/76 also be worked out and recovered under advice to audit.

viii) Mrs Viranderkaur

From P/75 of individual ledger it was noticed that she was paid HRA at a rate of Rs. 112.50 PM upto 7/76 as she was sharing House No B-110 Farah Nagar with her mother as per remarks recorded therein but from 8/76 onward she was paid HRA on a percentage basis against rent receipt for the same house issued by Smt G. S. Kaur. From the face of the rent receipt it could not be ascertained whether or not Smt Gian Kaur is related to the house, she should have been paid HRA on the basis of reasonable value of the portion occupied by her and not on the basis of her claim to pay as such this aspect may also be got clarified and if found, Smt Gian Kaur, her HRA may be restricted to 112.50 PM and overpayment as detailed below recovered under intimation to audit.

Month	BP	HRA drawn	HRA due	Overpayment
8/76	820/-	119/- PM	112.50	5.50
9/76 to 8/77	860/-	114/- PM	112.50	1.50 x 12 = 18.00
				<u>23.50</u>

Overpayment from 9/77 to date, if any, may also be worked out and recovered under intimation to audit.



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VIII) Mrs Renu Malhotra

She was paid HRA on a percentage basis against rent receipt of Rs. 465/- PM issued in the name of her husband Sh. Raj Kumar Malhotra. From the face of the records held in the HRA file it could not be ascertained whether or not her husband is in service and claiming HRA. During discussion it was inferred that her husband is serving in Indian Air Lines as such HRA as <sup>per rule</sup> provided in HRA rules should have been paid on the basis of 60% & 40% but as <sup>drawn</sup> HRA was ~~not~~ not restricted on the basis of her share at 40% of rent paid.

Since her share viz Rs. 176/- less 10% of her Basic pay falls short of Rs. 112.50 as such share should have been paid HRA of Rs. 112.50/- PM and not on percentage basis. This has resulted overpayment of details which may be recovered after due verification.

	<u>Basic Pay</u>	<u>HRA drawn</u>	<u>HRA due</u>	<u>Overpayment</u>	
	820/-	173/- PM	112.50/- PM		Rs 10.50-
1/1/77	860/-	129/- PM	-do-	16.50x9=	Rs 148.50
7/1/78	900/-	135/- PM	-do-	23.50x12=	Rs 270.00
1/1/79	940/-	141/- PM	-do-	28.50x12=	Rs 342.00
1/1/80	980/-	147/- PM	-do-	34.50x12=	Rs 276.00
1/1/81	1020/-	153/- PM	-do-	41.50x12=	Rs 492.00
					Rs 1540.00

Overpayment after 7/81 to date may also be worked out & recovered under intimation to audit.

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x) Sh. B.R. Chaddha

From page 83 of Ind. ledger it was noticed that he was paid HRA on a percentage basis against rent receipt of Rs.200/-PM for House No A/22 Patch Nagar issued by his father Sh. Bishamber Nath Chaddha which was irregular as under, the existing order HRA in such circumstances is he paid on the basis of rateable value of a portion occupied by him and not on his basis of rent receipt. This has resulted in overpayment as detailed below which may be recovered after due verification:-

Month	B.P.	HRA drawn	HRA due	Overpayment	
3/76 to 7/76	790/-PM	117/-PM	112.50PM	4.50x5=	22.50
7/76 to 7/77	820/-PM	119/-PM	112.50PM	7.50x12=	66.00
8/77 to 7-78	860/PM	114/-PM	112.50PM	1.50x12=	19.00
					<u>106.50</u>

Overpayment relating to a period 7/78 onwards, if any, may also be worked out and recovered under intimation to audit. Please also refer to the remarks offered in r/o Sh. A.K. Bhatia.

VIII) Sh. Nhopinder Singh Dalia

It was noticed from P/49 of Ind. ledger that he was in receipt of HRA on a percentage basis against <sup>rent</sup> receipt of Rs.225/-PM upto 31-12-76. Thereafter he shifted to his own house No 117-A Ashok Vihar Phase II on 1-1-77 as per certificate <sup>received</sup> by him available in HRA file. Assessment of own House was shown as still awaited. As a matter of fact HRA should have been reduced to Rs.112.50 pending

assessment but as observed he was continued to be paid on percentage basis which was irregular. Rent assessment may be called for and Photostatic copy sent to audit and payment of HRA examined in that light and correctness thereof confirmed to audit. In case there is any variation and the entitlement does not work out to what has been paid, the overpayment as detailed below may be recovered under intimation to audit.

<u>Mchs</u>	<u>B.P.</u>	<u>HRA drawn</u>	<u>HRA due</u>	<u>Overpayment</u>	
1/77 to 2/77	940/-PM	131/PM	112.50PM	18.50x2=	37.00
3/77 to 6/77	940/PM	141/PM	112.50PM	28.50x6=	171.00
9/77 to 2/78	980/-	147/-PM	112.50PM	34.50x6=	207.00
					<u>415.00</u> (L)

Overpayment after 2/78 to date may also be worked out and recovered under intimation to audit.

Para 4 Income Tax (3) (3) (3) Page-3

1) Income tax returns relating to the period 1976-77 were not produced for audit in the absence of which correctness of recoveries could not be verified. The above said returns may please be traced out and made available at the time of next audit.

2) During scrutiny of Income Tax statements for the period 1977-78, short recovery of Income Tax as detailed below were noticed which may be recovered after verification.

i) Mrs Anandi Ram Agarwal	= 129.00
ii) Sh. H.P.S. Chandra	= 193.00
iii) Smt. Ujjal Sharma	= 171.00
iv) Sh. Sukhbir Singh	= 29.00

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- v) Dr. Mahabir = 52.00
- vi) Sh. R.K. Dutta = 10.00
- vii) Sh. Ram Narain = 246.50
- viii) Dr. G.R. Chopra = 201.00
- ix) Sh. D.P. Kapoor = 15.00
- x) Sh. V.P. Adhlakha = 310.00
- xi) Sh. S.C. Jaitely = 19.00
- xii) Sh. Pratul Sr Sharma = 140.00
- xiii) Sh. Sikendu Lal = 10.00
- xiv) Sh. V.K. Bansal = 10.00
- xv) Sh. S.C. Jain = 55.00
- xvi) Sh. Dhananjaya Sharma = 208.00
- xvii) Sh. Maya Kirhan Mudgil = 78.00
- xviii) Sh. U.S. Chandra = 281.00
- xix) Sh. S.K. Lomash = 17.00

2350.50  
2350.50

Illustrative working of Income tax individualwise is also  
app. 6.1 below for reference please.

It was mentioned during discussion that all being income tax  
payees, must have filed their IT returns and shortfall if any  
would have been paid by them directly. In this connection it is  
pointed out that it is incumbent on the drawing & disbursing  
officer to calculate and affect the recovery of IT & C  
correctly from the salary income. However, in those cases which  
relate to previous years, if the individual have got the  
clearance from the IT authorities after <sup>regularly</sup> settling the total

5.1

111

95  
170  
172  
173

1191

salary income (as indicated in their case in the enclosed calculations), the same be obtained and shown for verification.

Mrs Anandi Ram Anandwal

Income for 77-78	19297-
Less ADA	<u>208-</u>
	19089
LESS SD	<u>2909</u>
	15272-
Less PF & CTD	<u>3170-</u>
	12142-
Say ..	12140/-
I.T @ 15% @ 4150/-	<u>-621/-</u>
EC @ 15% @ 621/-	<u>-93/-</u>
	-714/-
Already recovered	<u>505/-</u>
Net to be recovered	<u>-209/-</u>

Remarks:- HRA rebate for Rs. 1350/- was incorrectly allowed as per husband is claiming HRA @ 60% HRA return is admissibility in which name right receipt stands.

Sh. V.P. Chakraborty

Income for 1977-78	18460.00
Less ADA	<u>199.00</u>
	18648.00
Less HRA	<u>1116.00</u>
	17532.00
Less SD	<u>2753.00</u>
	14779.00

118  
117  
169  
172

19  
17

130

	D/P	14779.00
Loss PF/Inf		<u>3152.00</u>
		11627.00
	SAY	11630/-
I.T. @15% on 1630/-		544.50
SC @ 15% on 544.50		<u>81.60</u>
		626.10
Say		626.00
already recovered		<u>497.00</u>
yet to be recovered		<u>129.00</u>

Reasons: HRA rebate of Rs. 1560/- was all ~~incorrectly~~ <sup>incorrectly</sup> instead of Rs. 1116/- as he was paid HRA @ 11% rate of Rs. 11% 50 for 3/77 to 6/77 without production of any rent receipt. This should have been excluded from the total HRA drawn.

87 p

Sh. S.P.S. Chauhan	
Income Tax 1977-78	18534.20
Add. arrear 1009.50	
<u>347.20</u>	
1356.70	<u>1756.70</u>
	19990.90
Less ADA	<u>169.00</u>
	19821.90
Less SD	<u>2972.25</u>
	16750.70
Add. other income Exam 200/-	
<u>50/-</u>	
250	<u>250.00</u>

(101)  
(91)

(264)  
(178)  
(158)  
(17)  
(17)  
(17)  
(17)

1211

P/T

17000.79

Less RPF 1415.00  
Ins. 541.60

1959.60

15042.30

Say

15040/-

I.T. @ 1050/- + 12% while  
income exceeds Rs 15000

1057.00

SC @ 15% on 1057/-

159.00

1216.00

Already reviewed

1023.00

Yet to be reviewed

191.00

Reasons: Amount of 12% returning to Rs. 1009.50 was not included in  
total income for the year.

11) Adm. income of Rs. 200/- shown in the I.T. staff but only  
Rs. 50/- shown in the return.

Mr. Venk. Sh. ...

Income for 77-78

10517.70

Less AIT

169.00

10349.70

Less SD

297.00

10052.70

Add other income

276.00

- 15751.00

Less GP

1610.00

14121.00

Say

14120/-

B.D

109

116

167

170

169

172

23

Handwritten scribbles and numbers: 91, 94, 126, 27



I.T. @ 15% on 6120/-	918.00
SC @ 1% on 910/-	<u>117.00</u>
	1056-00
already recovered	<u>295.00</u>
yet to be recovered	<u>171.00</u>

Reasons: She was in receipt of HRA @ flat rate of Rs.112.50 at 40% of rent receipt as her husband was in receipt of HRA @ 60%. Since rent receipt is in the name of her husband as such HRA rebate was incorrectly allowed to her.

Sh. Sukhbir Singh

Income for 1977-78	19661-00
Less ADI	<u>169.00</u>
	19493-00
Less HRA	<u>1240.00</u>
Less SD	<u>17253.00</u>
	<u>2625.00</u>
	4228.00
Say	14530/-
Less qualifying deduction	<u>1415/-</u>
	13215/-

DD

Say 13210/-	
I.T. @ 15% on 5210	791.50
SC @ 1% on 791.50	<u>117.70</u>
	897.70
Say	997.00
	<u>101.00</u>
	27.00

To be recovered

Reasons: HRA rebate was incorrectly allowed for Rs.1240/- instead of Rs.1240/- against rent receipt of Rs.200/- as detailed below:



Rate Period 10% to May  
 PM

Months  
 4 = 106x42 424  
 8 = 102x8 = 916  
Rs 12x11-

Sp. Dr. Mahabir

Income for 77-70

19973.00

Less ADA

262x08x

169.00

Less SD

14905.00

2990.00

Add other Income

15925.00

0316.50

16241.50

Less PP

130

1.1C

117.40

1044.50

4044.40

12219.00

Restricted to B. 4972/40

1.7% @ 15% on 4270/-

513.00

SC @ 15% on 633/-

95.00

728.00

already recovered

676.00

yet to be recovered

52.00 - ✓

Reasons : Although it was writ amount an Rs. 729/- but only Rs. 676/- recovered.

Handwritten notes and circled numbers: 168, 166, 93, 169, 125, 124, 123, 122, 121.

108  
115  
165  
167  
168

25

Sh. R. K. Datta

Income for 1977-79  
Less ADA

18290.00  
169.00  
18122.00  
2811.00  
15394.00  
3077.00  
12317.00

Less SD  
Add other Income  
Less PF & Inv.

I.T. @ 15% on 4370/-  
SC @ 15% on 649/-  
already recovered  
vat to be factored

649/-  
97.70  
745.70  
720.00  
17.70

Reserve for short call...

Sh. P. M. Nigam

Income for 1977-78  
Less HRA & ADA

19070.70  
1989.00  
17212.20  
2721.20  
14491.00  
3007.00  
16494.90  
2919.35  
13675.65

Less SD  
Add other Income

Less PF 1470.00  
Inv. 1161.70

26

:25:

SAY

I.T. @ 15% on 5680/-  
SC @ 15% on 852/-

already recovered  
Not to be recovered  
Reasons: short recovered.

Dr. G.F. Chopra:-

Income for 1977-78

Less ADA

Less MD

Add other income:

Less qualifying deductions

G.P.F. 1430.00

Ins- 1991.60

Say Rs.12940/-

I.T. @ 15% on 4940/-

SC @ 15% on 741/-

I.T. already recovered

Not to be recovered

Reasons:- As per Ind. ledger only a sum of Rs.1430/- were  
recovered on account of PF whereas in I.T. statement it  
was shown as Rs.1750/-.

13680/-

852.00

127.80

979.80

733.00

248.80

19128.90

149.00

18960.90

2896.00

16064.

195

16259

3371

12936.00

741/-

111/-

852.00

651.00

201.00

Handwritten notes and circled numbers: 154, 166, 172, 177, 187, 92, 1%

Handwritten mark resembling a stylized 'S' or 'D'

1167  
107  
163  
177  
166  
165

27

201

Sh. J.P. Kapoor

Income for 1977-78	29120.20
Less ADA & HRA	<u>1909.00</u>
	17212.20
Less	<u>2721.20</u>
	14491.00
Less DP and Int.	<u>3165.20</u>
	11325.80
	11330/-

8ny

I.T. On 15% on 11330/-	499
SC @ 15% on 499.50	<u>75.00</u>
	574.00
I.T. already recovered yet to be recovered	<u>559.00</u>
	11.00

Reasons :- short calculated.

Sh. V.P. Adhikari

Inco e for 1977-78	16544.60
Add Addl Income	<u>163.20</u>
	16907.80
Less Addl Income (ADA)	<u>84.00</u>
	16823.80
Less SD	<u>2692.30</u>
	14131.50
	14496.50
Less GPF & LIC	<u>2695.80</u>
	11400.70

500  
60

Handwritten notes and stamps: 142, 91, 363, 26, 114, 272, 460.

I.T. @ 15% on Rs. 1907/-  
 I.T. @ 15% on Rs. 270/-  
 I.T. amt yet to be recovered

11700.70  
 270/-  
40.00  
 310.50

It was due to the reasons that amount of arrears works in total ledger. Charge amount find in Rs. 3301/60 was not included in Ind. ledger p/11

Sh. R.C. Jaisly

Income for 1977-79	19269.00
And, other income	<u>157.40</u>
	19625.40
Less ADA	<u>169.00</u>
	19457.40
Less SD	<u>7945.70</u>
	16512.70
Less PF. & LIC	<u>3314.20</u>
	13197.50

Say. 13200/-

I.T. @ 15% on 9700/-	799.00
I.T. @ 15% on 740/-	<u>117.00</u>
	917.00
Already Encourged	<u>879.00</u>
yet to be recovered	18.00

Reasons:- Short calculation.

Sh. Phool Kumar Sharma

Income for 77-79	23573.40
Less Addl wages: (ADA)	<u>169.00</u>
	23405.40
Less SD	<u>3340.00</u>

119 106

161

164

99 27 100 36 167 123

120

B/A

20065.00

And Addl Income

360.00

20425.00

Less qualifying education

Inc & PE

2759.00

17666.00

SAY 17670/-

I.T. @ 10.50 plus 14% on 1,2670/-

1530.60

SC @ 15% on 1570.00

249.50

1760.10

IT & SC Already recovered

1420.00

Yet to be recovered

340.00 ✓

It was due to the reason that HRA rebate of Rs. 2052/- was inappropriately allowed as he was living in his own house C-46 Krishna Park near Nejar Garden and was paid HRA upto 1/77 against verifiable value of his house and thereafter he claimed HRA on rent receipt issued by Smt. Smiti Devi for House No. A-2/31 Rajouri Garden. Since he is having own house as such he is not eligible for HRA Rebate.

~~xxxxxxx~~ 21214.50

Less SD

2331.45

19093.00

21597.

28/11  
 30  
 1201  
 21597.00  
 4122.50  
 17474.50  
 90  
 160  
 162  
 163  
 172  
 360  
 370

Less qualifying deduction Rs. 4245/-  
 restricted to Rs. 4122.50/-

Say 17474/-

I.T. @ 10.50% - 10% of income which exceeds  
 Rs. 15000/- 1494.60  
 SD @ 15% on 1494.60 224.30  
 1719.90

Say 1719.00  
 I.T. already recovered 1709.00  
 Yet to be recovered 10.00 ✓  
 Although IT & SD worked out at Rs. 1719/- but only Rs. 1709/-  
 recovered.

Sh. V.P. Menon

Income for 1977-78 17930.00  
 Less H.W. & CDS 1774.00  
 16156.00  
 Less SD 2615.00  
 13541.00  
 Less CPT 1119.00  
 12271.00

Say 12270/-

I.T. @ 15% on 4270 640.50  
 SD @ 15% on 640.50 97.00  
 737.50  
 Already recovered 727.00  
 10.50 Say Rs. 10/-

113 105

159

171

162

161



730:

Dr. S.C. Jain

Income for 1977-78

Less CDS

Less HPA

Less PD

Add other income

Less CPF 1719/-

Yrs 1147/-

2466/-

17697.50

194.00

17503.50

992.00

16511.50

2651.00

13860.50

345.00

14205.50

2466.00

11739.50

11740.00

561.00

84.00

645.00

590.00

55.00

I.T. @ 15% on 3740/-

SC @ 15% @ 561/-

IT & SC already recovered

Yrs to be recovered

Reasons:- He was inappropriately allowed HPA rebate of Rs. 1350/- against  
rent receipt of Rs. 281/- when his wife is also employed.  
His share viz 60% comes to 171/- PM accordingly HPA rebate  
works out to Rs. 992/- as detailed below:-

171 @ 270 = 461.10 = 1121 507 = 992/-



100

89

158

160

200

161

288

161

32

Sh. Dhnanajaya Sharma  
Income for 1977-78  
Less CIA:

17747.90  
194.00  
17553.00  
2756.00  
14797.00  
1319.00  
13478.00  
112.00  
13600

Less SD

Less GDP

And other income

IT @ 15% on 5000/- 750.00  
SC @ 15% on 840/- 126.00  
already recovered 46.00  
yet to be recovered 133.00  
Reasons:- IITL estimate of 271.00

1572/- was incorrectly allowed without production of any IITL receipt.

Sh. Daya Kiran Munjal

Income for 1977-78

And arrears

And other arrears

Less 15% & CIA

Less SD

And 100 hrs 15% other arrears

19979.60  
1414.79  
18564.81  
676.11  
19240.92  
1354.36  
17886.56  
2966.00  
14920.56  
172.50  
15093.06

xxxxx

117 104

157

160

957 31 244

168 159

33

172

0/8

16972.00

Loss PV 6079.95  
 Ins 166.40  
 6246.65  
 restricted to 4121/-

4121.00

12749.00

Siv 12750/-  
 I.T. 25% on 4750/-  
 SC @ 15% on 712/-

712.00

107.00

419.00

711.00

38.00

already recovered  
 yet to be recovered

Balance available of 1414.73 not included in total income  
 on I.T. purpose.

Dr. V.S. Chaudhari

Income for 1977-78

Loss TDS

Loss SD

Net income from other sources

16999-10

178.00

16821.10

2642.00

14179.00

422.60

14601.00

10979.00

Say 10990/-

Handwritten signature and notes in a large circle.

98

158

151

982

32

35

158

285

165

34

I.T. @ 15% on 2110/-  
 @ 15% on 447/-

447.00  
67.05  
 514.05

already recovered  
 amt to be recovered

277.00  
291.00

Reasons :- Total of qualification delimitation order, P. 3592/-  
 whereas the same was of Rs. 4177/- (restricted to 4169/-)

Sh. Surinder Kr. [Name]

Income for 1977-78

Less CDS

Less SD

Add. Income from

12797.00  
154.00  
 12643.00  
2264.00  
 10379.00  
46.00  
 10425.00

Say 10420/-

I.T. @ 70% on 420/-  
 SC @ 15% on 294/-

294.00  
44.00  
 338.00

already recovered  
 amt to be recovered

125.00  
13.00

16/10/2018

Page-4

Page-4

Page-5

Page 3

3  
 Page-3

Individual Income for the year  
 1976-77 & 1977-78 that certain officials were paid cycle advance  
 which was also recovered in full but interest thereon was not

110 103

157  
391  
33  
164  
155  
361  
167  
158

charged from them. All such cases may be reviewed and interest  
for same. All such cases may be reviewed. Interest worked out  
and ~~returned~~ under advice to etc. of audit.

For instances are however given below for reference  
and necessary action:-

<u>Name</u>	<u>Amnt. of advance</u>	<u>Remarks</u>
Mr. Suraj Chohan	300/-	recovered in 15 instt. @ 20/-PM from 7/76 to 9/77.
Sh. Harsh Singh	300/-	recovered in 15 instt @ 20/-PM from 8/76 to 10/77.
Sh. Tara Chaud	300/-	-do-
Sh. H.K. Nayal	300/-	recovered in 15 instt @ 20/-PM from 10/76 to 11/77.

Particular

4

Para - 5.

~~Para - 6.~~

4

did

The amount of Rs. 300/- was paid to the D.D. office on 10/11/75  
and was paid for the period from 4/76 to 6/76 amounting  
to Rs. 1232/75 as per the resolution of the Government Body's  
meeting held on 13.6.75. In this connection, the following ~~concerns~~ <sup>concerns</sup> ~~are~~ <sup>are</sup>  
affected:-

- 1) No register to record the timings and details of work done  
was maintained as prescribed in the O.A. No. 1001  
Whatever timings had been given by Shri Arora, based on

154  
157  
156  
155

- on that the OZA was paid.
- ii) The statement attached with the voucher wherein the time of performance of overtime have been given were not authenticated by any <sup>responsible</sup> officer (say principal) or superintendent, but the statement had simply been verified by Shri B.S. Sinha, Dr. Asst who appended his signature for Superintendent (Man).  
 iii) The overtime had been allowed to be paid by the Government body and the nature of work for which the governing body sanctioned to it, was for "about <sup>about</sup> ~~about~~ for the procurement of materials etc." in view of the building work going on and nearing completion. It was for procurement of ~~granite~~ etc. the deployment of Shri Adra on Sunday/II Saturday/Holiday was altogether unwarranted as the officers from where the grant was to be procured would also be closed on Sundays/Holidays. Since the deployment of the individual on OZA & the performance had not been authenticated and the ~~work~~ nature of work (indicated in the note) was obviously incorrect & unjustified which needs to be looked into now.  
 iv) Even when the payment of OZA had been paid, 1/2 hour ~~work~~ should be recovered forthwith pending justification/audit.

Para Set 62 m  
the basis of 14/17  
Submitted by  
Colon.  
12/10/2020  
6/7/2020

109 102 110

153

35 155 156

Para 6 of performance of DCA by which leave on Sundays/Holidays

Para 6 as suggested at (iii) above.

Para 6 regarding grant of financial benefit of annual increment while on leave

Under the existing orders of Govt. officials happens to be on leave on the due date of Annual increment, the financial benefit with increments is to be given from the date of resumption of duty on return from leave but during a survey of audit it was noticed that certain officials were allowed incorrectly financial benefit of annual increments while on leave. This has resulted over-payment. All other cases of this nature may be reviewed and excess payment worked out and recovered. For advice to audit, the illustration instances are hereby given below:-

Settled on the basis of audit by collector

13 vijaya chandra 1970 P.S.

Govt. Official	Pay Band	From	To
Mr. Viradgar	4,440/-	26.1.78	1-5-78 to 25.10.78
Mr. ...	3,000/-	7-7-76	1-11-76 to 6-12-76
Mr. ...	2,760/-	1-11-76	1-12-76

Para 7 PARA 7 67 68 Para 7

as per note 2 below para 6 of Min. of Fin. G.O. No P.2(37) J.11(B)/64 dt 27.11.65 as amended from time to time including

6

(151)  
(152)

(86)  
(152)  
(151)  
(154)  
(153)  
(154)  
(151)  
(152)  
(151)

the modification made in O.I. NO 11014/1-11(B) 79 dt 17.11.79  
 Govt official shall be eligible to draw CCA & HRA during leave/  
 vacation at the same rates at which they were drawing before  
 proceeding on leave/vacation. but during a course of audit it  
 was noticed that certain officials were paid CCA HRA at enhanced  
 rate during vacation in contravention of the above said orders.  
 Since colleges ~~are~~ <sup>are</sup> ~~not~~ <sup>are</sup> closed dar to summer vacation from  
 15th May to 15th July of each year CCA & HRA at enhanced rate due  
 to grant of annual increment on 1st of July of each year has  
 resulted overpayment from 1st to 15th of July every year.  
 All such cases may be reviewed and differences from 1st July  
 to 15th July for each year be worked out and recovered under  
 intimation to audit.

Sd/-  
 The Asst. Secy  
 to Secy  
 Col. Secy

Brijendra Kumar  
 1/10  
 P. Secy

In this connection following few names are mentioned during vacation:-

- |                |             |
|----------------|-------------|
| 1. P. Chandra  | 7. K. Misra |
| 2. P. Sharma   | 8. Gupta    |
| 3. D. Mishra   | 9. Bhurwal  |
| 4. S. Divivedi | 10. Singh   |
| 5. P. Shukla   | 11. Singh   |
| 6. M. Nayyar   | 12. Singh   |
| 13. Singh      | 13. Singh   |
| 14. Singh      | 14. Singh   |

108

34

Handwritten notes and stamps: 78, 37, 40, 151, 153, 154, 155, 156, 157, 158, 159.

I. J. Gupta	Jyotindra Chaudhar
Dr. V. K. Chopra	Dr. J. K. Sahai
Dr. S. K. Gupta	Dr. S. K. Sharma
Dr. R. K. Gupta	Dr. S. K. Sharma
Dr. S. K. Gupta	Dr. S. K. Sharma
Dr. S. K. Gupta	Dr. S. K. Sharma

18A98

Page-8

It was noticed from the suspension file that he was placed under suspension from 1.8.75 in connection with the amount for which he was with charge sheet and the departmental enquiry was ~~initiated~~ <sup>initiated</sup>. From the case of the file it could not be ascertained whether or not enquiry has since been finalised. However during discussion it was intimated that proceedings have been completed and his service were terminated. Please intimate what action was taken to recover the outstanding amount from him inter-alia intimating the <sup>exact</sup> date from which his services were terminated.

Since report was not lodged with the Police and the account was only notified the ~~provisional~~ termination of service, obviously amount embayled by him remained unrecovered. Please intimate what action has been proposed to get the loss regularised.

a) He was placed under suspension  
 .. perusal of the suspension file revealed that he was placed under suspension w.e.f. 30.10.75 vide college letter No 2/2742/75 dt 30.10.75 for having been ~~involved~~ <sup>involved</sup> in embezzlement & his service were subsequently terminated vide college letter dt 2/3639/76 dt 3-11-78 (supra dt. at page 72 of the Personnel file.)

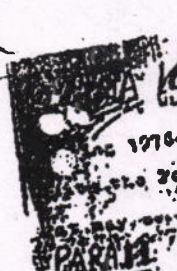
Since report was not lodged with the Police and the account was only notified the ~~provisional~~ <sup>provisional</sup> termination of service, obviously amount embayled by him might have remained unrecovered. Please intimate what action has been taken to recover the amount.

U. D. Bhatnagar

Settled  
 On 15/10/2018  
 Poonam Kalia  
 IAO/P.No-32



Pages-9  
40



...noted that ... from the challenge  
1976-77, 1977-78 for which it stated to have been lodged  
the police authorities. Final decision as and when arrived  
may be communicated to audit.

Manufacture of account

Construction account of building... to be verified owing  
to the reason that all relevant records stated to have been in the  
custody of CBI records and the when received back may please be  
produced to audit later-also intimating the reasons for which, said  
records was seized by the CBI. Findings of the CBI may also be  
intimated to audit.

(ii) Stationer/ stocks register and prospectus etc relating to  
a period 1976-77 & 1977-78 were not produced for audit  
which may please be traced out and made available at the  
time of next audit.

Page-11

Section-B. 11 1978-80.

Irregular payment of Rs. 42050/- on account of IIRA.

A) During the course of audit it was noticed that the  
undocumented employees of the Institution were residing  
in a house owned by their father/mother but they were paid  
the IIRA on the basis of rent receipts procured from their  
parents. The IIRA to these officials should have been  
exempted under the provisions of instructions contained  
in para-7(1) GOI MP NO. F.2(37) E-II(B)/64 dated 27.11.65  
amended from time to time. Under the provisions of these

or mother shall be eligible for house rent allowance under  
these orders. In such cases, the gross rental value of  
the house or if he is not in occupation of the house  
actually occupied by him (as ascertained from its assessment

... of the owner other than "Service Taxes"

85  
150  
358  
152  
Settled  
15/10/2018

Settled  
15/10/2018

Raw Y

7  
4  
4

108  
07

149  
151  
161  
159

15  
17  
17  
23

received separately. The amount arrived as such shall be taken as rent paid by him for private accommodation for the purpose of these orders. The sum of Rs. 1,000/- irregularly paid to these employees may please be recovered after due verification as per details given below under intimation to audit:-

S.No.	Name	Amount overpaid.
1.	Sh. V.K. Mehta 9/78 to 8/85	5836-85
2.	Sh. Gian Hari Lal Singhal 7/77 to 9/85	2145-85
3.	S.P. Kapoor 7/78 to 1/85	2145-85
4.	Sh. J.D. Jain 8/77 to 8/85	6555-85
5.	Sh. R.K. Khanna 9/77 to 8/85	6052-85
6.	Ram Narain Vermani 9/78 to 8/85	4558-85
7.	Sh. P.H. Chodha 8/78 to 8/85	3816-85
8.	Mrs. Vijaylax Kaur 9/79 to 6/84	2909-85 42060/-

b) Other similar cases may also be revealed in the light of audit observations referred to above.

- 1) Sh. V.K. Mehta.

Directorate of Education,  
Delhi Administration, Delhi. The HRA is admissible to him in 60:40 ratio on the basis of rateable value for self occupied portion. The HRA in this case should have been restricted to 112.50/100-35 (i.e. 112.82). The irregular payment has been worked out as under:-

Handwritten notes and calculations in the top right corner, including circled numbers 84, 158, 15, 160, 150, and 200, along with some scribbles.

D. Pay.	MRA paid	MRA Due	Overpayment	
0/79	1020/- 153	112.50	40.50x12=	486/-
0/80	1060/- 159	117.50	46.50x12	558/-
0/81	1100/- 165	112.50	52.50x12	630/-
1/82	1150/- 172.50	112.50	60.00x12	720/-
0/82	1150+370 220.00	160.35	67.45x12	473.55
0/83	1200+370 235.50	160.35	75.12x12	901.80
0/84	1360+370 259.50	160.35	99.15x12	1109.80
0/85	1420+370 269.50	160.35	110.15x12	1297.80
				<u>5036.95</u>

b) The recoveries prior to 1.4.78 may please be worked out according to the factual position in light of audit observations referred to above.

(i) Sh. Gajji Kumbhan Singhal.

He was residing in a house No. 1655-56 owned by Smt. Maya Devi the relation of the applicant could not be ascertained from the rent receipt. During the course of

audit of Smt. Maya Devi. In view, it is clear, the MRA should have been claimed on the basis of reasonable value for the self occupied portion under the provisions of instructions contained in para-7(1) GOI MP OM dt. 27.11.65.

Further it was noticed that the applicant had stated on 20.4.83, I may be paid MRA on flat rate. It is not understood why the MRA was not paid on

the verification.

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Period	N. Pay + N. P.	IRRA Paid	IRRA Bal	Overpayment	
7/77 to 8/78	900	147	112.50	34.50x12	414/-
7/78 to 8/79	1020/-	153	112.50	40.50x12	486/-
7/79 to 6/80	1060	159	112.50	46.50x12	558/-
7/80 to 6/81	1100	165	112.50	52.50x12	630/-
7/81 to 1/82	1150	172.50	112.50	60x7	420/-
2/82 to 6/82	1150+370	229/-	160.35	67.65x5	338.25
7/82 to 6/83	1200+370	235.50	160.35	75.15x12	901.00
					<u>3440-05</u>
7/83 to 6/84	1250+370	247	160.35	82.65x12	991.80
7/84 to 6/85	1360+370	259.50	160.35	99.15x12	1189.80
7/85 to 6/85	1420+370	268.50	160.35	108.15x12	1297.80
					<u>216.30</u>
					<u>6145-05</u>

111)

Sh. C.P. Kapoor.

He was residing in a house No. 4/31, Old Rajinder Nagar, N-Delhi under Smt. Raj Rani. He was entitled to draw IRRA under the provisions of instruction mentioned in para-7(1) COI OM dt. 27.11.65. The IRRA

7/78 to 6/79	1020	153	112.50	40.50x12	486
7/79 to 6/80	1060	159	112.50	46.50x12	558
7/80 to 6/81	1100	165	112.50	52.50x12	630
7/81 to 1/82	1150	172.50	112.50	60x7	420
2/82 to 6/82	1200+370	235.50	160.35	75.15x5	375.75
7/82 to 6/83	1250+370	247	160.35	82.65x12	991.80
7/83 to 6/84	1360+370	259.50	160.35	99.15x12	1189.80
7/84 to 6/85	1420+370	268.50	160.35	108.15x12	1297.80
7/85 to 6/85	1400+370	277.50	160.35	117.15x2	<u>216.30</u>

Handwritten notes and circled numbers in the top right corner: 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

b) Irregular payment prior to 7/70 may be worked out at your end.

(iv) Sh. S.P. Jain.

a) He was residing in a house No. 2675 Nara Dori Ballimaran, Delhi owned by Smt. Beni Jain. The relation of the applicant could not be ascertained from the rent receipts as under which were enhanced according to their award

Month	Rate	Amount
7/79	6.0.79	250
10/80	5.11.80	325
1/82	6.2.82	425
1/83	4.4.83	410

During the course of discussion it was explained that the house belonged to his mother Smt. Beni Jain. As such he is entitled to claim HRA under the provisions of para 7(1) of the Act from 27.11.55.

Further it was noticed that the applicant had stated on 22.4.83 on the prescribed 'I may be paid HRA on flat rate'. It is not understood why the HRA was paid on percentage basis when it was not stated by the applicant. This needs elucidation. The HRA irregularly paid as per details given below needs to be recovered after verification

8/77 to 7/78	1020	148	112.50	35.50x12	426
8/78 to 7/79	1020	154	112.50	35.50x12	426
8/79 to 7/80	1020	154	112.50	35.50x12	426

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0/80 to 10/80: 1150	135	142.50	27.50x3	67.50
11/80 to 7/81 1150	172.50	112.50	60x9	540/-
8/81 to 1/82 1200	100/-	112.50	67.50x6	405/-
2/82 to 7/82 1200+370	235.50	160.35	75.15x6	450-90
8/82 to 12/82 1250+370	243	160.35	82.65x5	413.25
1/83 to 12/83 1360+370	259.50	160.35	99.15x12	1109.80
1/84 to 12/84 1420+370	261.50	160.35	108.15x12	1297.80
1/85 to 8/85 1490+370	277.50	160.35	117.15x8	937.20

Total 6555.45

b) The recoveries prior to 8/77 may also be worked out at your end and removal under intimation to audit.

v) Sh. R.K. Khanayn

a) He was residing in a house No.9 & 10 Block I.O. 23, Hazrat Nigar, New Delhi owned by his father Sh. Sunarshan I. Khariya. He was entitled to draw HRA under the provisions of para-7(1) GOI MP OM dt. 27.11.65. as mentioned from time to time. He was irregularly paid HRA as per details given below:-

8/77 to 8/78 1050	135	142.50	27.50x3	67.50
9/79 to 8/80 1050	150	112.50	46.50x12	550
9/80 to 8/81 1100	165	112.50	52.50x12	630
9/81 to 1/82 1150	172.50	112.50	60x5	300
2/82 to 7/82 1200+370	235.50	160.35	75.15x6	450-90
8/82 to 8/83 1360+370	243	160.35	82.65x12	991.80
9/83 to 8/84 1420+370	261.50	160.35	108.15x12	1297.80

b) The irregular payment prior to 9/77 may please be worked out at your unit.

VI) Sh. Bala Harsh Virmani.

a) He was residing in a house No. 2381 Shiv Mandi Rd. Shalimar, New Delhi owned by his mother Smt. Khushi Devi. He was entitled to draw HRA under the provisions of para-7(1) GOI MP O.M. dt. 27.11.65 as essential from time to time. The HRA irregularly paid may please be recovered after verification as per details given below:-

9/78 to 8/79	940	141	112.50	20.50x12	342
, 79 to 8/80	980	147	112.50	34.50x12	414
9/80 to 8/81	1020	151	112.50	40.50x12	486
9/81 to 1/82	1060	159	112.50	46.50x5	232.50
2/82 to 4/82	1080+370	214.50	160.35	54.15x7	379.05
9/82 to 8/83	1100+370	220.50	160.35	60.15x12	721.80
9/83 to 8/84	1200+370	235.50	160.35	75.15x12	901.80
9/84 to 8/85	1300+370	250.50	160.35	90.15x12	1081.80
					<u>4590.95</u>

b) The irregular payment of new price

vii) Sh. B.S.P.N. Choudhary.

He was residing in house No. A/22, Panch Sagar, Delhi owned by his father Sh. Bishunbar Nath Choudhary. He was entitled to draw HRA under the provisions of para-7(1) GOI MP O.M. dt. 27.11.65 as essential from time to time. The HRA irregularly paid may please be recovered after verification as per details given below:-

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1/79 to 7/79	900	135	112.50	22.50x12	270
1/79 to 7/00	640	141	112.50	30.50x12	342
3/00 to 7/01	940	147	112.50	34.50x12	414
3/01 to 1/02	1020	153	112.50	40.50x6	243
2/02 to 7/02	1020+370	200.30	160.35	48.15x26	288.90
8/02 to 7/03	1050+370	214.50	160.35	54.15x12	649.80
8/03 to 7/04	1100+370	230.50	160.35	60.15x12	721.80
8/04 to 7/05	1150+370	229.00	160.35	67.68x12	811.00
8/05	1200+370	215.50	160.35	75.15x2	75.15

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b) The interest payment of 1144 paid to 6/70, if any may please be worked out at your end.

viii)

Ms. Virginia Kent  
From the file of individual letter it was noticed that she was paying tax at the rate of Rs. 112.50 upto 12/79, she was working under the old tax slab with her mother as per records maintained in 1970-71 from 1/00 onwards. She was paid 112.50 on a percentage basis against rent receipt from the premises owned by Mr. Main Kent. From the face of the same receipt it could not be ascertained whether or not the said sum is related to her, if so, she should have been paid tax on the basis of reasonable value of the portion occupied by her and not on the basis she claimed.

The sum of Rs. 112.50 is not overpayment as mentioned below recovered under intimation to addit.



Handwritten notes and numbers: 81, 142, 145, 146, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

b) The irregular payment prior to 9/77 may please be worked out at your unit.

vi) Sh. Ravi Narain Vireni.

He was residing in a house No. 2381 Shiv Mandi Rd. Dilligur, New Delhi owned by his mother Smt. Khushi Devi. He was entitled to draw HRA under the provisions of para-7(1) GOI MP O.M. dt. 27.11.65 as amended from time to time. The HRA irregularly paid may please be recovered after verification as per details given below:-

9/78 to 8/79	940	141	112.50	28.50x12	342
, 79 to 8/80	980	147	112.50	34.50x12	414
9/80 to 8/81	1020	153	112.50	40.50x12	486
9/81 to 1/82	1060	159	112.50	46.50x5	232.50
2/82 to 4/82	1000+370	214.50	160.35	54.15x7	379.05
9/82 to 8/83	1100+370	220.50	160.35	60.15x12	721.00
9/83 to 8/84	1200+370	235.50	160.35	75.15x12	901.00
9/84 to 8/85	1300+370	250.50	160.35	90.15x12	1081.00
					<u>4550.95</u>

b) The irregular payment of new price

vii) Sh. RA P.K. Chaudhary.

He was residing in house No. 2/22, Fatch Bazar, Delhi owned by his father Sh. Bishambar Nath Chaudhary. He was entitled to draw HRA under the provisions of para-7(1) GOI MP O.M. dt. 27.11.65 as amended from time to time.

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1/78 to 7/79	900	135	112.50	22.50x12	270
1/79 to 7/80	940	141	112.50	30.50x12	342
3/80 to 7/81	980	147	112.50	34.50x12	414
3/81 to 1/82	1020	153	112.50	40.50x6	243
2/82 to 7/82	1020+370	200.50	160.35	48.15x26	288.90
8/82 to 7/83	1060+370	214.50	160.35	54.15x12	649.80
8/83 to 7/84	1100+370	230.50	160.35	60.15x12	721.80
8/84 to 7/85	1150+370	229.00	160.35	67.68x12	811.00
8/85	1200+370	235.50	160.35	75.15x12	75.15

3016.45

b) The income payable of 1144 paid to 6/70, if any may please be worked out at your unit.

viii)

1st. Virginia Court.

From inspection of individual ledger it was noticed that she was paid rent at first rate of 112.50 upto 12/79 she was sharing house No. 114 with her mother as per records recorded in 1/79-7/80 onwards, she was paid 114 on a permanent basis against rent receipt from the same house issued by Mr. John King. From this case of this case receipt it could not be ascertained whether or not Mr. John King is related to her, if is so, she should have been paid 114 on the basis of reasonable value of the portion occupied by her and not on the basis she claimed to pay...

10.15 p.m. v. ... and overpayment as detailed below recovery under intimation to audit,

Handwritten notes and calculations:

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- 142

9/79 to 8/80	280	147	112.50	34.50x12	414
9/80 to 8/81	1020	153	112.50	40.50x12	486
9/81 to 1/82	1000	150	112.50	46.50x5	232.50
2/82 to 8/82	1060-370	214.50	160.35	51.15x7	379.05
9/82 to 8/83	1100-370	220.50	160.35	60.15x12	721.80
9/83 to 8/84	1150-370	270.00	160.35	67.65x10	676.50
7/84 to 4/85	On leave leave.				
5/85 to 8/85	120+370	160.35	--	--	

2909.85

b) Sh. G. S. Singh, Principal.

He was paid Rs. 179 on a basic pay of Rs. 1540 w.e.f. 1.6.70 to Rs. 40 as his wife was also serving under the Govt. organization. They are residing in a own house and are entitled to draw HRA on percentage basis in 60:40 ratio on the basis of retable value for the self occupied portion of their own house. On enquiry it was noticed that the official concerned had not produced the certificate issued by the Municipal Corporation regarding retable value

to audit.

c) Sh. Sukh Lal Gupta, Lecturer.

He was residing in his own house bearing No. N-215, Ashok Vihar-II New Delhi. He had claimed HRA on the basis of retable value. The HRA was claimed on the basis of retable value of Rs. 12830 for the entire house. From Annexure-III-B it was also noticed that the 1st floor of house was occupied by the tenant, and rent was drawn.

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basis of procedure laid down in para-7(1) OM No. 7.2(37) E-IX(B)/64 dt. 27.11.65 on the basis of rateable value for the self occupied portion of his own house. It may now be regulated accordingly under advice to audit.

(A) Sh. V.K. Gaudia

He was residing in a rented house No. 14-B DOA(NIG) Plaza Rajori Garden and has claimed IIRA on percentage basis on the rent receipt Rs. 400/- w.e.f. 1.7.77 and Rs. 475/- w.e.f. 1.7.79. No justification was given for the enhancement of rent receipt. It was also noticed he had claimed IIRA on percentage basis in 60:40 on the basis of Rs. 7130/- for his own house No. 35 Perari Dohar Road, Faridkot. The papers which could not have been accepted without the paper orders of assessor and collector. The proper assessment order for the self occupied portion may please be obtained from the official concerned and the advisability of IIRA may please worked out under the provisions of para-7(1) OM dt. 27.11.65 as referred in preceding paragraph.

d) Scrutiny of personal ledger revealed that in the following cases IIRA was irregular paid on percentage basis without production of any rent receipt/assessment for self occupied portion of his own house. The residential address and amount of rent receipt/rateable value for self occupied portion were also not shown there. The Annexure III nor B alongwith rent receipt/rateable value for self occupied portion were also not produced for verification. In the absence of these documents the payment of

... if any needs corroborated under intimation to audit.

S.No.	Name & Designation	Period	Basic Pay	NRA claimed	Order No.
1.	Sh. Ramn O. Shrivast	3/79	1400	210	10
2.	Sh. S.P. Thakur	1/79	1400	210	13
		7/79	1450	217.50	
3.	Daya Kishan Thakur	7/79	1100	165	21
		10/79	1150	172.50	
4.	Vinod Chandra Mhatre, I.A.	3/79	1000	150	24
		7/79	1100	165	
5.	Sh. G.H. Thakur	07/79	1020	153	28
		7/79	1060	159	
6.	Sh. O.P. Kumbhar	3/79	1020	153	32
		7/79	1060	159	
7.	Sh. Ram Narain	1/79	1020	153	36
		1/79	1060	159	
8.	Sh. L.K. Pathak	1/79	1020	153	39
		7/79	1060	159	
9.	Sh. N.S. Dalal	-10-	-	-	45
10.	Sh. Pramod Syc.	-10-	-10-	-	50
11.	S.P.S. Chouhan	1/79	1020	153	52
		9/79	1060	159	

**E. General observation on Irregular Payment of NRA.**

It was noticed that the NRA on percentage basis was not paid without observing the rules conditions and instructions laid down in OOI MP OM No. P.2(37) E-II(D)/64 dt. 27.11.65 as amended from time to time. The following deficiencies were noticed while allowing the NRA on percentage basis on pay exceeding ₹.750/-p.m.

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1) The officials concerned had never applied for the payment of H.R. on percentage basis. In future application may please be obtained alongwith relevant documents i.e. prescribed Annexure-III, A, B & C whichever is applicable to him, rent receipt, Amendment order of Municipal Authorities regarding saleable value for self occupied portion in case he/she is residing in his/her own house or house owned by his father/mother/wife/husband or dependent children.

ii) Under the provisions of para 2 of the Ord. referred to above, it is clarified that the verification is required to be made only with reference to the rent receipts produced. It does not concern the Administration authorities have reasons to doubt the facts laid down in the rent receipts, separate enquiries should be made. During the course of audit it was noticed that neither the proper verification was carried out in the regular manner nor this was done as directed in this instruction. Only nominal verification.

iii) The tax was calculated on the basis of notice issued by the Municipal authorities for the saleable value of the property. The amount of tax was not paid by the property owner in full. It is noted by the Municipal Collector of the Municipal Corporation of Mysore that the same was not paid by the said authorities. For instance following cases are quoted as an example:-

Name of official	Property	K.V. number	Date from which payable
1. Mr. K.K. Srinivas	100, Bank Street	17600/-	1.4.71
2. Mr. S. Srinivas	100, Bank Street	5,37,130/-	1.4.71
3. Mr. S. Srinivas	100, Bank Street	-----	-----
4. Mr. S. Srinivas	100, Bank Street	1000/-	1.4.71

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S. W.V.K. Chavla NS-35,  
 Malabar High 7130 1.4.00

iv) Certificate regarding taxable value for self occupied portion of rental portion shall to be obtained from the Municipal Authorities.

v) All the information are reported by audit memo No.1/31(d) be sent to this office in all the cases to scrutinize the entitlement of this to employers.

PARA-12  
 12

Income Tax  
 Scrutiny of personal salary returns revealed that certain were paid arrears on account of grant of selection grade and they were paid the arrears during 1979-80. The office had neither produced the certificate from the I.T.O. salary circle regarding bifurcation of amount in previous year under the provisions of Section-02 of Income Tax Act-1961 nor the calculation sheet including the arrears in previous years were prepared. The Income tax due at source was not recovered the same source was not recovered during the same financial year. During the course of discussion it was explained that the officials concerned were issued the certificate to enable returns for the previous years. But from the office records it could not be checked whether these officers had filed income tax returns, not paid the income tax at surcharge alongwith the compulsory deposit where the taxable income exceeds Rs.15000/-. The D.D.O. should have recovered the income tax & S.C. due in the income at  
 as worked out below may now be recovered after due verification under intimation to audit as per details given below:-

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S.No.	Name & Designation	I. Tax & S.C. duty.	I. Tax to recoverd	Net. short realized
1.	Sh. D.C. Sharma	5707	1502	2123 ✓
2.	Sh. V.K. Jaiswal	1531	1453	68-00
3.	Sh. H.D. Mishra	2071	2610	261-00
4.	Sh. L.P. Sharma	2104	1904	205-00
				<u>2555-00</u>

- 1) Sh. D.C. Sharma, Lecturer.
- 1) Pay & allowances 75402-40
- 1) Arrears on account of selection etc. 17700-66

Grant of 1. Gratiation 20000-00  
 2. House Rent 10000-00  
 1. I.C. 740-04  
 2. C.P. 60501-00  
6740-04

Inc. Rs. 5000/- 5000/-  
 Next Rs. 1790/- 629.30  
 Taxable Income 30140/-  
 Income Tax on Rs. 30000/- 4700/-  
 Next 1400/- 1400/-  
 Taxable Income 4756-00  
 S.C. In tax @ 20% 951-20  
 5707-20  
 Or say Rs. 5707/-  
 I. Tax already recoverd 3582/-  
 Bal. recoverable Rs. 2123/-

1) Revised statement showing arrears of Rs. 13790.66 was not prepared by the institution.



11)	Dr. M. S. ...	75100.70
12)	... Allowance	<u>700-50</u>
13)	...	25099-00
		<u>675.00</u>
	Less ...	25214-00
		<u>3500-00</u>
	Less ...	21734-00
		<u>5522-00</u>
<b>Particulars</b>		
	LT ... 4537-20	
	CV ... 2021-00	
	7307-50	160203-00
	...	10200/-
	...	1050/-
	...	<u>215/-</u>
	...	1385/-
		<u>1419/-</u>
	...	1450-00
	...	1450-00

1) ... 1350/- ... 1450/- ... 1450/- ... 2/10 ... 1450/- (200-145) = 55 x 11 = 605

11)	... Allowance	24803-40
12)	...	3228-48
13)	...	<u>330-00</u>
		<u>2500/-</u>
		24869-81

Handwritten notes and circled numbers: 134, 72, 137, 46, 138, 246, 140, 141, 142.

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Less balance  
318 3110/-

24869-91

3100-00

21769-01

R. 21769/-

1950/-

442-50

2392-00

474-50

2871-20

2516-50

754-70

Available income  
Income tax on 20000/-  
Rate 1700 @ 25%

W.M. S.S. Income tax @ 20%  
Total Income

Income tax on 20000/-  
Rate 1700 @ 25%

W.M. S.S. Income tax @ 20%  
Total Income

(iv) Income tax for 79-80  
Total Income

27145-50

2751-01

24394-50

2495-26

22903-42

3500-53

Less bal. deduction

Less balance

318 3099/-

Insur. 473-54

3576-54 Total Income

18926-60

18930/-

11/-

18919/-

207-40

1787-40

351-40

3108-00

Tax on 10000/-

Rate 7000 @ 15%

3936/- @ 15%

S.S. @ 20%

Settled

Pe  
16/10/2018

IAJ XXXH

M. V.K. Goker, Lecturer.

Page 13

Consequent upon his option, whole amount of management contribution and interest thereon should have been credited into management account, or adjusted in total expenditure of college in grant calculation. However, it has been noticed that the management contributions only has been credited in management account (Rs. 7350-75) and interest of Rs. 5718-02 has been credited into interest account. Interest amount with up to date calculation may be a lesser in comparison of college while calculation grant for students.

(Provision should be allowed after taking employees share of provident fund upto date of retirement should with upto date interest by the University.

Delhi University / U.S.C. should ask for management contribution of employees who opted for G.P.F. i.e., (Pension scheme).

Page 13

a) On 10.12.77 Mr. Hargovind Lal has been allowed leave not due for 16.7.77 to 10.12.77. Recovery of P.F. allowed by his termination date was 102. Overpayment of Rs. 21-00 on amount of excess half pay leave may be recovered from the official before making final payment to individual.

b) Mr. Hargov Lal has been granted one day commuted leave for 16.7.77 on account of leave not due. The official was entitled to H.P.L. instead of commuted leave as which is not permissible in case of leave not due, therefore Recovery of Rs. 4-50p. by this from official and his leave account commuted accordingly.

Handwritten notes and circled numbers: 359, 132, 135, 143, 76, 135, 143, 14, 14.

(c) Mrs. Nonpali Devi Dwarpress has been granted commuted leave for 25.6.79 to 30.6.79 and H.P.L. 5.10.79 to 12.10.79 while no leave was at her credit uncommuted amount off. 05-75p. be recovered from the official.

Pages - 14

~~Para 4~~ Muff Case. Para 14. (15)

One electric motor of water pump house was stolen on 10.2.80 and report was lodged with police via college letter No. 11-1/4794/79 dt. 10.2.80. Since then no action has been taken. Copy of police investigations be obtained and amount got written off after taking sanction of the competent authority. Action taken to avoid such recurrence be also intimated to audit.

Para 5. Scholarship. Para 15-16. (16)

During last check of scholarship account for the year 78-79 and 79-80 the following defects/irregularities were noticed:-

- i) The relevant record for the year 78-79 was not made available to audit in the absence of which ~~uncommuted amount~~ the correctness of payment made to concerned students could not be ascertained. The same may please be shown to next audit.
- ii) On 10.2.80, a sum of Rs. 42506/- was received by this college on account of scholarship out of which a sum of Rs. 705/- in respect of Sh. Rajbir Singh is still lying with the college undischarged which may now be refunded immediately under intimation to audit.
- iii) It was also observed that balances are not...

on 10.2.80 was shown discharged on 31.3.80. This practice needs to be improved.

(131)  
(64)  
(134)

Settled  
18/11/80

Settled  
15/11/80  
Program Kala  
IPD/By 32

Para 5

(8)

(5)

Para-6

PARA-18

Reference Memo No. 5

Subj: Irregular Payment of H.R.A.  
 During the course of audit of H.R.A. paid to the employees of the College, the following irregularities have been observed.

(a) Non-production of H.R.A. Certificate & Rent receipt.

H.R.A. had been paid on percentage basis without the production/verification of rent receipt/assessment for self occupied portion of own house. Annexure III A or B, the required H.R.A. Certificates, were also not produced/ submitted. The H.R.A. to the following officials had been paid inconsistent with the provisions/instructions contained in Para 5(a) & 7(1) of Govt. of India Ministry of Finance letter No. F2(37)/III(B)/64 dated 27-11-65 as annexed from time to time.

In the absence of above documents the payment of H.R.A. to the following Officials should have been restricted to Rs.12 x 50 pps. amount of HRA overpaid as detailed on next page during the year 1980-81 alongwith over paid amount of HRA prior and after 1980-81 till 30-9-86, may also be calculated and recovered under intimation to audit.

Name	Basic	Pay Period	HRA paid	HRA admissible	HRA overpaid	
Sh. S.S. Sidhu	1450	1.3.80				
		31-3-80	133/-	112-50	20.50	
	1500	1.4.80				
		28.2.81	128/-	112-50	170-50	
Sh. R.K. Mohan	1450/-	3/80	217/50	112-50	105/-	1342.50
	1500/-	4/80 to 2/81	225/-	112.50	1237/50	
Sh. R.D. Mishra	1450/-	3/80 to 6/80	133/-	112.50	30.88	50.00
	1500/-	7/80 to 2/81	115/-	112.50	20-00	
Dr. S.P. Shakula	1450/-	3/80 to 6/80	217-50	112.50	420.00	1320.00
	1500/-	7/80 to 2/81	225/-	112.50	900.00	
Sh. Satya Parkash	1450/-	3/80 to 6/80	217.50	112.50	420.00	1320.00
	1500/-	7/80 to 2/81	225.00	112.50	900.00	
Sh. P.K. Sharma	1450/-	3/80 to 6/80	162/-	112/50	198-00	500.00
	1500/-	7/80 to 2/81	157/-	112.50	356.00	
Sh. S.P. Jain	1100/-	3/80 to 7/80	140.00	112.50	137.50	45.00
	1150/-	8/80 to 10/80	135.00	112.50	67.50	
	1150/-	11/80 to 2/81	172.50	112.50	240.00	

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Para-16

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-3-

Si. Singat  
 106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

129  
 132  
 136  
 132

Si. P. Kaper

106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

Si. Ram Mirani

106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

Si. Subhan Singh

106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

Si. P. Chhikla

106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

Si. R. K. Mehta

106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

Si. R. K. Khawaja

106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

Si. P. D.

106/- 3/00 to 6/00 15/- 11/2/50 106/- }  
 1100/- 7/00 to 2/00 165/- 11/2/50 420/- } 606/-

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 133  
 139  
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 131  
 131

106/1- 2/20 to 27/20 15/1- 11/2/50 27/1- } 55/1-  
 1100/1- 2/20 to 27/20 16/1- 11/2/50 31/1- }

Dr. S. P. Chakrabarti  
 106/1- 2/20 to 27/20 15/1- 11/2/50 27/1- } 55/1-  
 1100/1- 2/20 to 27/20 16/1- 11/2/50 31/1- }

Dr. G. P. Saha  
 106/1- 2/20 to 27/20 15/1- 11/2/50 27/1- } 55/1-  
 1100/1- 2/20 to 27/20 16/1- 11/2/50 31/1- }

Mr. Ram Mohan  
 940/1- 2/20 to 27/20 14/1- 11/2/50 17/2/50 } 15/1-  
 1020/1- 2/20 to 27/20 15/1- 11/2/50 22/2/50 }

Mr. Yashwanth Kumar  
 940/1- 2/20 to 27/20 14/1- 11/2/50 20/1- } 14/1-  
 1020/1- 2/20 to 27/20 15/1- 11/2/50 24/1- }

Mr. S. K. Das  
 940/1- 2/20 to 27/20 14/1- 11/2/50 20/1- } 14/1-  
 1020/1- 2/20 to 27/20 15/1- 11/2/50 24/1- }

Dr. P. K. Das  
 940/1- 2/20 to 27/20 14/1- 11/2/50 14/2/50 } 11/1-  
 960/1- 2/20 to 27/20 15/1- 11/2/50 24/2/50 }

Contd to page 5

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Mr. C. ...

780/- 8/20/50 117/ 112/50 3/4 3/4 =

Miss N. ...

780/- 8/20/50 117/ 112/50 3/4 3/4 =

Mr. P. S. ...

780/- 3/20/50 117/ 112/50 3/4 3/4 =  
620/- 1/20/50 123/ 117/50 5/20/50 =

Mr. V. J. ...

780/- 3/20/50 117/ 112/50 3/4 3/4 =  
620/- 1/20/50 123/ 117/50 5/20/50 =

Mr. M. ...

3/20/50 117/ 112/50 3/4 3/4 =  
4/20/50 2/11 123/ 117/50 1/4 7/20/50 =

Mr. ...

660/- 3/20/50 117/ 112/50 3/4 3/4 =  
1100/- 9/20/50 165/ 117/50 3/4 3/4 =

Mr. ...

1000/- 3/20/50 117/ 112/50 3/4 3/4 =  
1000/- 10/20/50 200/ 117/50 3/4 3/4 =

Mr. D. ...

1000/- 3/20/50 117/ 112/50 3/4 3/4 =  
1000/- 10/20/50 200/ 117/50 3/4 3/4 =

Con. ... 6



980/- 3/80 to 7/80 147/- 113/80 183:38 | 456.00  
 1020/- 8/80 to 2/81 152/- 113/80 183:38 |

125  
 73  
 137  
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C. Similar other cases may also be reviewed and if irregular payment of HRA was made due to non production of H.R.A. Certificate and rent receipt, the same may also be recovered under intimation to audit.

(B) H.R.A. paid in excess of admissibility on the basis of rent receipt

Following employees had been over paid @ a/c of HRA calculated on the basis of rent receipt of prior period to 1980-81. Rent receipt for the year 1980-81 had not been produced

Sh. A.K. Bagrial  
 1060/- 8/80 159.00 134.00 | 235.00  
 1100/- 9/80 to 2/81 165.00 130.00 |  
 (Rent receipt of Rs.400/- (60% Rs.240) for the month of 12/78 produced)

Dhanrajya Sharma  
 Basic Pay Period H.R.A. HRA. HRA.  
 paid admissibl. overpaid  
 1020/- 11/80 to 2/81 153.00 148.00 20.00  
 Remarks Rent only receipt of Rs.250 for July 80 was produced.

Dr. Triyug Singh  
 Rs. 1020/- 1/81 to 2/81 153.00 148.00 10/-  
 Rent receipt of Rs. 250/- for July 1979 was produced.

All similar cases may also be reviewed and position may be intimated to audit.

(C) H.R.A. paid on rent receipt produced for own accomodation.

Sh. C.D. Vashishtha was residing in a house No. C-48/21g Janakpuri owned by his father but he was paid H.R.A. on percentage basis on the basis of rent receipt procured from his father which was irregular, he should had been paid H.R.A. vide para 7(1) 40/- M.F.No. 22(37) E-II(B)/64 dated 27-11-1965. He had stated in 1974 that rental value of the accomodation is Rs.225/- P.M.  
 Hence the HRA paid @ Rs.159/ P.M. for 3/80 to 10/80 @ Rs. 165/- P.M. for 11/80 to 2/81 during the year 1980-81 was irregular. His case may be reviewed since his appointment in the College to 30-9-86 and necessary recoveries of overpaid H.R.A. may be made.  
 Similar cases may also be reviewed to detect overpaid H.R.A. and same may be recovered under intimation to audit.

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Page-17 by

PARA-19 (18) (19)  
Para No. (Reference Memo No. 6)

125  
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138  
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128

Subj- INCOME TAX.

During the course of audit of Income Tax deducted at source for the year 1980-81 it has been observed that office had not prepared the calculation sheets for calculating <sup>the</sup> Income Tax and surcharge. In the absence of the same Income Tax had WAX wrongly been deducted in majority of the cases as detailed below.

S.No.	Name of the Official.	I. Tax S.C. Due.	I. Tax S.C. Recovered.	Amount short realised.
1.	Sh. B.S. Sidhu.	2338.00	2260.00	78.00
2.	Sh. V.K. Barsoowala.	1763.00	1650.00	113.00
3.	Sh. R.D. Mishra.	1836.00	1749.00	87.00
4.	Sh. K.S. Singhal.	2006.00	1320.00	686.00
5.	Dr. S.P. Shukla.	1880.00	1828.00	52.00

14.12

128

72  
124  
73  
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Sl. No. of the official	Increment & Sallowate Due	J.T. & S.C. Bonus	Amount of J.T. & S.C. Short received
6. Dr. P. D. Debroy	1727/-	1680/-	47/-
7. Dr. Satya Parkash	2502/-	675/-	1827/-
8. Dr. P. K. Sharma	1967/-	1907/-	60/-
9. Dr. Sikandarul	2942/-	2640/-	302/-
10. Dr. P. C. Kapoor	1727/-	1520/-	207/-
11. Dr. K. C. Malvi	2277/-	1697/-	580/-
12. Dr. K. Mudgal	1092/-	1667/-	637/-
13. Dr. Vinod Chander Bhatnagar	1511/-	1187/-	365/-
14. Dr. Dharmpral	1011/-	277/-	627/-
15. Dr. S. S. Jinn	1415/-	900/-	515/-
16. Dr. K. S. Sangwan	250/-	246/-	4/-
17. Dr. C. P. Kapoor	1581/-	1000/-	581/-
18. Dr. Pramod Sagar	957/-	412/-	545/-
19. Dr. Sukhbir Singh	1919/-	891/-	1028/-
20. Dr. S. P. Shastri	581/-	471/-	110/-
21. Dr. M. S. Viswada (Mrs)	1470/-	775/-	695/-
P. R. Chandra	465/-	405/-	60/-
R. N. Verma	274/-	-	274/-

tax

62

Note: Reason of variation  
Rs 3264/- instead of Rs  
3564/- had been taken  
into account on account of  
Additional Deduction Allowance

134  
123  
126  
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128  
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130  
63

Sh. P.S. Sahu

Total Gross Salary Rs. 27233.40  
Less Standard Deduction Rs. 3500.00  
Less Deduction  
EPF - 1500/-  
LIC - 1200/-

Taxable Income Rs. 22700/-

Income Tax  
& Surcharge 2300/-  
Income Tax  
Already deducted 2260/-  
Balance Income Tax  
& Surcharge 78/-

Note: Reason of variation  
Rs 3264/- instead of Rs  
3564/- had been taken  
into account on account of  
ADA.

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Gross total Salary Rs. 27012.40  
Less Standard deduction 3500.00  
Less Deductions

P.F. Rs. 1800/-  
Insurance Rs. 4149/20 } Rs. 5974.60

Taxable Income 18070.00

Total Income tax 1603.00  
Surcharge 160.20  
Total 1763.20  
Income tax (paid) 1650.00  
Provision for income tax 113.00

Net P.D. Income

Gross total Salary Rs. 27012.40  
Less Standard deduction 3500.00  
Less Deductions  
P.F. Salary

Total Income tax 1663.20  
Surcharge to 45% of tax 184.10 = 00

Total Income tax 1663.20  
Surcharge 161.92  
Total 1825.12

Income tax (paid) 1719.00  
Balance of Income tax 76.12

K.A. Singhal

Gross Salary Income. Rs. 28212.40  
 Less Standard deduction. Rs. 26000  
 Less Deductions

EPF 4810/-  
 Provident 1071/90 } P. 5180.74

Total taxable income Rs. 19300/-

Total Income Tax Rs. 1824/-  
 Surcharge 1824/-

Total Income Tax Rs. 3648/-  
 D.T. 15200/-

Total Income Tax Rs. 6868/-

Dr. SP. Singhal

Gross Salary Income Rs. 28212.40  
 Less Standard deduction Rs. 26000  
 Less Deductions

Total taxable income Rs. 18600/-

Total Income Tax Rs. 10850/-  
 Surcharge 10850/-

Total Income Tax Rs. 21700/-

D.T. 1877.60 (18%)  
 D.T. 1878.00

Total Income Tax Rs. 5011/-

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132  
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120  
321  
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123

Total Gross Salary Rs. 26872.40  
Less Standard Deduction Rs. 3500=00  
Less Deductions

G.P.F. 1000 } 5500=00

Total Taxable Income 17872.40  
Standard Rs 17870=00

Total Income Tax 15100.00  
15100.00

Income Tax 17112.00

Income Tax 15100.00

Income Tax 17112.00

Income Tax

Total Gross Salary Rs. 28212.40  
Less Standard Deduction Rs. 3500=00  
Less Provident Fund Rs. 3400=00

Total Taxable Income Rs. 21312.40  
Standard Rs 21300=00

Income Tax Rs. 2205/-  
Surcharge Rs. 220/50

Total Income Tax Rs. 2525.50  
Income Tax 2502=00  
G.I. Income Tax Rs. 615/-

Income Tax & Surcharge Rs. 1827/-

85  
92

Y. T. K. ...

119

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122

Gross total Salary Rs. 27,446.40  
Less Standard Deduction Rs. 3500.00  
Less Deductions

122 130

PF Rs. 2062/- } 4,846.40  
Gratuity Rs. 2081/40 }

Total taxable income Rs. 19,100/-

Income tax Rs. 1782/-

Surcharge Rs. 178/50

Education cess Rs. 196/1/-

Professional tax Rs. 90/1/-

Income tax Rs. 60/-

Net Salary Rs. 18,500/-

Gross total Salary Rs. 27,446.40

Less Standard Deduction Rs. 3500.00

Less Deductions

Provident fund Rs. 1,800.00 } 1,800.00  
Gratuity Rs. 2081/40 }

Income tax Rs. 1,782.00  
Surcharge Rs. 178/50  
Education cess Rs. 196/1/-

Professional tax Rs. 90/1/-

Net Salary Rs. 18,500/-

Income tax Rs. 207.00



69  
118  
225  
68  
221  
225  
47

Sh. H.C. Kapoor

Gross total salary Rs 30812.40  
 Less: Standard Deduction Rs 3500.00  
 Less: Deductions Rs 8325.48

Provision for Gratuity  
 (As per Sec 10) } Rs 5500.00  
 Salary } 5500.00

Total Income Rs 17924.00  
 Total Income Rs 17924.00  
 Total Income Rs 17924.00  
 Standard Deduction Rs 3500.00  
 Total Income Rs 14424.00  
 Income tax Rs 1570.00  
 Income tax Remuneration Rs 1570.00

Sh. K.K. Khanna

Gross Total Income Rs 22537.50  
 Less: Standard Deduction Rs 3500.00  
 Less: Deductions  
 PF - 200/-  
 Insurance - 153/-

Total taxable income 20487.50 (Rounded)  
 Income tax Rs 2070/-  
 Deductions Rs 207/-  
 Total Income tax Rs 2277/-  
 Income tax already deducted Rs 1690/-  
 Income tax Remuneration Rs 587/-

84  
97

12

(248)

117  
120  
121  
120

Sh. D.K. Mudgil

Gross Total Salary Rs. 23759.50  
Less Standard Deduction Rs. 3500.00  
Less Deductions

(i) PPF fund Rs. 4781/- } 4946.80  
(ii) Insurance Rs. 166/80 }

Total taxable Income Rs. 15310/- (Rounded)

Income tax Rs. 373.00

Surcharge Rs. 99.00

Total Income tax Rs. 472.00

Income tax already paid Rs. 472.00

Balance of Income tax Rs. 0.00

Balance of Income tax Rs. 0.00

Dr. Vinod Chander Bhatnagar

Total Gross Salary Rs. 23759.50

Less Standard Deduction Rs. 3500.00

Less Deductions (see) Rs. 1410.00

Total taxable Income Rs. 17049.50

Income tax Rs. 1413.00

Surcharge Rs. 41.30

Total Income tax Rs. 1554.30 (Rounded)

Income tax already paid Rs. 1554.30

Balance of Income tax Rs. 0.00

Balance of Income tax Rs. 0.00

Balance of Income tax Rs. 0.00

28  
11

68

(241)

117  
116  
119  
122

Principal

Total Gross Salary Rs. 2356.80

Less: Provident Fund Rs. 350.00

Less: Deductions

(1) P.F. 25.00  
(2) Interest on P.F. 25.00 } Rs. 50.00

Total (Gross Income) Rs. 1411.80 (Rounded)

Total Income Tax Rs. 82.20

Less: Income Tax Rs. 82.20

Income Tax (Rounded) Rs. 82.20

Income Tax (Rounded) Rs. 82.20

Income Tax (Rounded) Rs. 82.20

Net Salary

Total Gross Salary Rs. 2356.80

Less: Provident Fund Rs. 350.00

Less: Deductions Rs. 50.00

Total (Gross Income) Rs. 1411.80 (Rounded)

Total Income Tax Rs. 82.20

Less: Income Tax Rs. 82.20

Income Tax (Rounded) Rs. 82.20

Income Tax (Rounded) Rs. 82.20

Income Tax (Rounded) Rs. 82.20

83  
90

115  
118  
118  
128

Total Gross Salary Rs. 2260240  
 Less Standard Deduction Rs. 195600  
 350000

Less Deductions:  
 (1) P.F. Rs. 3100/-  
 (2) Insurance Rs. 994/50 } 4094.80

Total taxable income Rs. 1205260

Total Income tax Rs. 1306000  
 Surcharge Rs. 31800  
 Total I.T. & Surtax Rs. 349800  
 Income tax already deducted Rs. 246000  
 Balance of Income tax Rs. 104000

Dr. P. K. B. R.

Total Gross Salary Rs. 2260600  
 Less Standard Deduction Rs. 195600  
 350000

Less Deductions:  
 (1) P.F. Rs. 1440/- Rs. 1775-40  
 (2) Insurance Rs. 535/20

Total taxable income Rs. 1712040

Total Income tax Rs. 143700  
 Surcharge Rs. 14370  
 Total I.T. & Surtax Rs. 158070 (Rounded)  
 Income tax already deducted Rs. 100000  
 Balance of Income tax Rs. 58070

Note: Rebate under Sec. 88  
 Deduction under Sec. 80C  
 Total I.T. & Surtax  
 as per receipt  
 furnished

67

32 44

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Sh. Kamal Singh  
 Total Gross Salary Rs 22508.80  
 Less Standard Deduction 3500.00  
 Less Deductions (Rs)

1) PF Rs 2450.00  
 2) DED. Rs 1600.00

Total taxable income Rs 14958.80 (Rounded)

Income tax Rs 1221.00  
 Surcharge Rs 122.10  
 Total Tax Rs 1343.10  
 Balance in hand Rs 5415.70

Summary Sheet

Total Gross Salary Rs 22272.80  
 Less Standard Deduction 3500.00  
 Less Deductions (Rs)  
 1) PF Rs 2100.00  
 Total taxable income Rs 16072.80 (Rounded)  
 Income tax Rs 1221.00  
 Surcharge Rs 122.10  
 Total Tax Rs 1343.10

Deductions under Section 80C  
 Balance of Income tax Rs 891.10  
 Surcharge Rs 452.10

Note: HRA rebate is Rs 1650/-  
 has not been allowed as  
 the limit is not supported  
 by the documents submitted.

113  
117  
116  
124  
116

P. Shukla 70

Total Gross Salary P. 2487.00  
 Less: Salary and Gratuity P. 2500.00  
 Less: Deductions:  
 P. - P. 4000.00  
 P. 1500/40 } P. 5073.20  
 Total Income Tax P. 12700/- (Rata-rata)  
 Income tax P. 5707.  
 Surcharge P. 52-80.  
 Total Income Tax P. 581.00.  
 Less: Monthly deduction P. 420.00  
161.00.

Note: 31st date 2-1951  
 has not been allowed as  
 that amount is not  
 produced.

VIRENDEKAR

Total Gross Salary P. 21445.20  
 Less: Deductions:  
 (i) Gratuity P. 1320  
 (ii) P. 1764  
 Total Income Tax P. 1615.00  
 Income tax P. 1313.40  
 Surcharge P. 134.34  
 Total Income Tax P. 478.78 (Rata-rata)  
 P. 75.00  
103.00.

Total Gross Salary P. 1500/-  
 Less: Deductions:  
 P. 1500/-  
0.00

SH BRACHADHA

Total Gross Salary Rs. 20665=60  
Less: Standard deduction Rs. 2500=10  
Less: Deduction (see)

- i) Provident fund Rs. 1440/-
- ii) Insurance Rs. 2317/30

Total taxable Income - Rs. 12,410/- (Rounded)

Income tax Rs. 1123/-

Surcharge Rs. 42/30

Total tax Rs. 1165/- (Rounded)

Less: Income tax paid Rs. 400/-

Income tax payable Rs. 765/-

Total Gross Salary Rs. 21115=20  
Less: Standard deduction Rs. 2500=10  
Less: Deduction (see)

- i) Provident fund Rs. 2880/-
- ii) Insurance Rs. 1717/-

Total taxable Income Rs. 12818/- (Rounded)

Income tax Rs. 2267/30

Surcharge Rs. 26/70

Total tax Rs. 293=70  
Deductible Rs. 294=00

Less: Income tax already deducted Rs. NIL

Balance of Income tax payable Rs. 294=00

Handwritten notes and numbers in circles:  
 (112)  
 (315)  
 (125)  
 (115)  
 (115)

Settled

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88

111

122/1315

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114

242 82 84 114 115

Recoveries may be made after due verification and under intimation to audit. All similar cases may be reviewed to detect short recoveries of Income Tax.

PARA-20 Part-18 (Reference Memo No. 7)

Para 20: 19

A test check of the Cash book was made and the following irregularities were noticed:-

(a) At the fig. and of 2/81 an amount of Rs. 6,71,754.41 has been shown as overdraft. The reasons of overdrafting for this huge amount furnished to audit and it may also be intimated as to how and when this amount of overdrafting was adjusted. If so why a cross entry for adjustment of overdraft was not made.

(b) The Cash Balance certificate as the close of each month is not being recorded properly and the same furnished in the following manner. "Certified that the Balance of Rs. (Rupees) as balance in the Cash Book tallied with the Bank pass Book A/c"

The needful to be done and same to next audit.

Settled

19/10/2018

P. Anam Kalyan / IAC Party No-32

PARA-21 (Reference Memo No. 8)

Subj- REVENUE STAMPS.

During the course of audit it has been observed that acknowledgements after affixing revenue stamps were not being received by the College authorities where payment had either been made by cheque or through transfer and advice to bank. The procedure adopted by the College is not the order as it is essential to get acknowledgement with revenue Stamp of paise 20 on every transaction of more than Rs. 20/- and stamp of paise 20 may be got affixed on every payment made which was more than Rs. 20/- under intimation to audit.

At Present the limit has been increased up to Rs. 5000. And Receipts/Signatures & vouchers with revenue Stamp is being obtained now. There fore stamp may be stopped. *Malviya*



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**PARA-22 7x**  
Page No. 7 (Ref. Memo No. 11) dated 13-7-89.

**Subj: - Grant of Various advances**

A perusal of the advance a/c at folio No. 78 of the ledger for the year 1980-81 indicates that there is a debit balance of Rs. 2948.00 which has not been shown as adjusted at the close of the year 1980-81. The reasons for non-adjustment of various advances also includes L.T.C. advances, which were not taken to audit and wherever the adjustment has not been made within the prescribed period, the same may be taken under intimation to audit. Various advance registers may also be prepared for perusal of the next audit.

*Para 20*  
*Para 23*

Para No. 10 (Ref. Memo No. 1)

**Non-production/non-maintenance record.**

The following records were not produced/maintained to audit party in the absence of which proper audit of the relevant record could not be carried out.

1. L.T.C. register.
  2. Income Tax Calculator Sheets.
  3. Communication file.
  4. Telephone Call register.
  5. Water & Electricity register.
  6. Contract entered with College Canteen.
  7. Library issue register.
  8. Boy fund vouchers 1980-81.
  9. Vouchers for purchase Library books for 1980-81.
  10. Expense information (In spite of persistent demand expense information was not submitted, in the absence of which proper audit for draw of H.K.A., L.T.C., Medical facility and other claims could not be examined)
- The above mentioned registers/record may be prepared under intimation to audit and produce to next audit.

*Taken as fresh*  
*DRP*  
*1/10*

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Page 8-19

PART - I

Inspection Report for 1981-89, Shri V. S. College, New Delhi-110027

PARA-24

Para No. 1 (Ref. Memo No. 10 dated 15.10.90)

Cash Book

A test check of the Cash Book was conducted and the following irregularities were observed:-

1. The daily totals of the Cash Book were not got checked up from a person other than the writer of Cash Book.
2. Voucher No. 1091 to 1200 were not traceable and as such the authenticity of the entries made in the Cash Book in 2/83 could not be verified. The relevant vouchers be traced and shown to next audit for verification.
3. Shri B.L. Arora, Lecturer in English, was granted Provident Fund loan amounting to Rs. 3800/- via Voucher No. 1250 dt. 16.2.83 when a previous loan of Rs. 15770/- was already standing to his credit. As per University rules on the subject, fresh loan could not be sanctioned in such circumstances. The reasons for violating the rules for grant of provident fund loan be intimated to audit.
4. Voucher No. 1287 dt. 11.3.83 for Rs. 150/- and Voucher No. 1700 dt. 13.3.84 for Rs. 75/- were not produced to the audit and as such the entries made in the Cash Book could not be verified. Those vouchers be traced and shown to next audit for verification.

Settled  
AC  
15.10.2018  
IAC / P. No. 32

Handwritten notes and markings in the top right corner, including circled numbers 64, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

- 5. Voucher No.1909 dated 31.3.84 for Rs.34/- being conveyance bill was not produced to the audit. The said voucher be traced out and produced to next audit for verification.
- 6. Voucher No. were not found allotted correctly
- 9. Voucher No.1913 dated 31.3.84 pertains deposit in Bank amounting to Rs.2520/18/- whereas same voucher No.1913 was allotted to bill No.105 dt. 21.8.83 of Shri S.S.Banival amounting to Rs.55-50. The reasons for this lapse be intimated to audit.
- 7. Vr. No.1943 dt. 31.3.84 was also not produced to audit. The same may be traced and shown to next audit for verification.
- 8. The following vouchers were also not produced to audit:-

Voucher No.	Date	Amount
2013	31.3.84	270/47
2013	do	130/40
2014	do	326/60
2015	do	476/80
2016	do	119/22

- 9. No Voucher was produced in respect of Voucher No.2030 dated 31.3.84 for Rs.23207/61 and Voucher No.2032 dted 31.3.84 for Rs.14076-49. The vouchers be traced and shown to audit for verification.
- 10. Voucher No.20432 & 2044 dated 31.3.84 for Rs.5500/- and Rs.1,50,000/- was not produced to present the audit for verification.

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11. It was noticed that while opening Cash Book on 1.2.85 the previous Balances of Cash/ Banks was not brought forward. The reasons for this serious lapse be indicated to audit.

12. The following vouchers also were not produced to audit:-

Voucher No.	Date	Amount
1491	2.3.85	Rs. 1034/-
1505	5.2.85	Rs. 421/60

The above vouchers be traced and shown to audit for verifications

13. Upon further scrutiny it was revealed that the Cash Book relating to the financial year 1984-85 till the current year was entirely unsigned by any authority of the College. This is a very serious lapse on the part of the concerned officer/maintaining the Cash Books for such a long time. In such an event it cannot be said with authenticity that the funds on account of grant-in-aid were used legitimately or not. However, it was observed from the copy of letter No. Anutt/2411-32 dated 24.3.80 addressed to the Registrar, University of Delhi and POC, College Branch, Delhi Administration that the Principal of the College and the Chairman, Governing Body, had certified to the effect that the College had fulfilled the condition of grants for the year 1984-85 whereas the fact is that the Cash Book of the College was maintained duly signed since 1984-85 till date. The reasons for non-maintenance of Cash Book be indicated to audit. Further all out efforts be made to sign the Cash Book as running from 1984-85 till date.

14. Further it was observed that the College has been maintaining more than one Bank A/c in addition to Bank account relating to CWP/CPS. All transaction with the Bank (with the exception of transaction relating to CWP/CPS) are being record in only one column of the Cash Book. Thus it is not possible to reconcile the Bank Balance as per Cash Book with the Bank Balance on monthly basis. So separate column be opened in the Cash Book for each separate bank account and Balance amount shown in the Cash Book be tallied each month with the Bank Pass Book.

15. Totalling carried out in the Cash Book is not reliable since there existed two totals (one in ink & the other with pencil). The correct totals be entered in all the Cash Book under signatures of the J.C. (A/c) pertaining to the year 1934-1935.

Page 20  
Page 22

PARA-25  
Para No. 25 (Ref. Memo No. dt. 19.10.30)

Page 30

L.C. Advances

During the scrutiny of the advances granted to officers/officials from time to time it was noticed that the advances are being granted frequently and rules and regulations regarding L.C. are not being followed. L.C. advances granted are lying outstanding for one three two/three years and have not been recovered from them. In many cases the L.C. Advances granted to the officers of staff are recovered after one year without penal interest. In various cases the

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Settled  
AC  
Poonam K. D.  
IAO  
Raj N. 32

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Settled & taken by  
Rm.  
M.  
(A.V. 1974/1975)  
11/10  
6/7/2020

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LTC advances granted to officers, was adjusted but the balance was lying outstanding against their names. It clearly indicates that the advance is being misused and it is a revenue loss to the Government. It is a serious lapse on the part of the College authority. The following irregularities were noticed during audit.

(A) The following officers/officials were granted LTC Advance but the same have not been refunded or adjusted by them and lying outstanding as per record of the Colleges:-

S.No.	Name of officer	LTC Advance	Date of Payment of Advance	Balance Outstanding
1.	S.D. Adlakha, Lect.	Rs. 5432/-	7.11.85	Rs. 5132/-
2.	S.D. Chhajjani Liby. Asstt.	854.40	2.5.86	854.20
3.	D.P. Mishra, Liby. -do-	211.20	1.3.86	211.20
4.	M. Chani, Vice-Principal	678.40	16.12.86	678.60
5.	S. K. Nayyar, Lect.	1449.00	26.11.87	1449.00
6.	V.P. Adlakha -do-	7984.00	18.1.88	7984.00
7.	S.K. Chopra, -do-	1920.00	7.9.86	1920.00
8.	Balran Chavwal -do-	2374.40	22.12.86	2374.40
9.	S.P.S. Chauhan -do-	4224.00	12.11.88	4224.00
10.	Triyuj Singh -do-	7489.63	8.12.86	7489.63
11.	S.C. Sharma, Sr. Lab. Asstt.	4876.80	25.9.87	4876.80
Total:				<u>37493.63</u>

The outstanding amount of LTC advance shown against the name of the above mentioned officers may be recovered with penal interest immediately after due verification under intimation to audit. The LTC advance should be adjusted within month after completion of the journey.

Reasons to also intimated under what circumstances the LTC Advance granted to officers was not recovered in the prescribed time limit.

It is further stated that all such other cases may be reviewed and similar action be taken under intimation to Audit.

(B) It was further noticed that the following officers were granted LTC Advance but did not avail the Advance and the same was refunded to the College according to their will and not in the prescribed time limit. The College authority did not charge penal interest from them on the LTC Advance granted. The rules and regulations of LTC are not being followed by the College.

S.No.	Name of officer	LTC Advance	Date of payment	Date of refund
1.	S.S.P. Jain, Lecturer	Rs. 3437.00	3.6.05	27.3.86
2.	Sh. Shiv. Kapoor -do-	4245.60	24.4.87	1.12.88
3.	" Sh. Rajpal -do-	3259.20	19.12.05	1.4.86
4.	" N.S. Sidhu -do-	2112.00	17.8.88	15.1.90
5.	" H.K. Datta -do-	5920.00	17.6.86	30.3.89
6.	" Sh. Harain -do-	4501.00	15.10.86	10.1.89
7.	" H.K. Khansija -do-	6068.00	24.11.86	5.12.88
8.	Dr. V.N. Mishra -do-	71741.65	7.11.86	10.4.87
9.	Sh. Anant Yadav -do-	4924.00	1.9.86	9.12.86

Penal interest may be recovered from the officers whose names mentioned above on the LTC Advance which was lying with them after due verification under intimation to Audit. Reason may also be intimated under what circumstances the Penal interest from the defaulting officers was not charged. It is violation of the rules.

Handwritten notes and stamps: 104, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

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All such other cases may be reviewed and similar action be taken under intimation to Audit.

(C) It was also noticed that the LTC Advance granted to officers/officials of the College but not submitted the adjustment LTC bills in time. In some cases the LTC advance granted to the staff of the College was not used full advance and balance recovered from them by the College after submission of LTC bills. Date of submission of the bills was not recorded in the LTC Advance register. So it could not be ascertained the exact period of gap between the amount sanctioned as advance and adjusted in the bill. The LTC bill should be submitted within a month after completion of journey and if a portion of advance not used by the officer/official should be deposited on the same date. A few cases of the staff who were granted LTC advance and submitted their LTC returns and recovery of balance amount was made by the College without charging penal interest.

S.No.	Name of Officer	Advance Amount	Date of Payment	Total Bill	Balance recovered	Date of recovery
1.	Shri S. N. Jha, Jtt.	2,312/-	6.6.06	10,256/-	2,448/-	30.12.88
2.	Y. P. Dabhi -do-	1072/-	6.6.06	774/-	318/-	-do-
3.	H. K. Jaiswal -do-	936/-	6.6.06	774/-	162/-	5.89
4.	Dr. K. K. Mishra, Lect.	1920/-		1193/-	727/-	10.11.06
5.	S. M. Sharma Pal, Lect.	2857/-	27.11.06	695/-	2172.20	16.11.88
6.	I. S. Gupta -do-	3470/-	12.11.07	3826/-	644/-	7.9.89
7.	Mrs. Premila Jain -do-	1200/-	2.11.07	504/-	676/-	9.9.07



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Penal Interest may be charged from the officers whose names mentioned above after due verification under intimation to Audit. Reasons be mentioned under what circumstances the rules and regulations were not followed and Penal Interest was not charged.

All such other cases may be reviewed and similar action be taken under intimation to Audit.

LTC register was not complete and the columns provided were not filled up. Entries made in the Register were not attested by an officer authorised for this purpose. Full details of the journey was not recorded in the Register. The rules and regulations regarding LTC are not being followed and LTC Advance Register is not being reviewed to keep the proper watch on the outstanding amount of LTC Advances. LTC Advance Register be reviewed and results be intimated to Audit. Page containing certificate was not recorded on the first page of the Register. The Register may be kept properly and reviewed from time to time and LTC Rules be strictly followed in the future and compliance be reported next Audit.

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Page 9 - 22

PARA NO. 2  
SERVICE BOOKS

A test check of Service Books was conducted and the following omissions/serious irregularities were noticed:

(a) It was also discovered that while fixing the pay of teaching staff, their pay were fixed at a higher staff stage in terms of 3rd provision below rule 8 of C.C (Revised Pay) Rules, 1986. The names of such officers are given below:

- |                     |                            |
|---------------------|----------------------------|
| 1. Dr. B.S. Sidhu   | 2. Shri R.K. Mohan R       |
| 3. Dr. D.C. Sharma  | 4. Dr. V.K. W Bursoowala E |
| 5. Sh. L.A. Sharma  | 6. Sh. G.J. Diwedi E       |
| 7. Dr. K.A. Singal  | 8. Dr. S.L. Gupta R        |
| 9. Dr. S.P. Shukla  | 10. Dr. B.V. Dubey E       |
| 11. Dr. S.K. Nayyar | 12. Dr. Satya Prakash      |
| 13. Dr. P.K. Sharma | 14. Sh. Sitkander Lal E    |
| 15. Sh. P.C. Kapoor |                            |

(b) No orders of the competent authority were produced to audit by virtue.

(b) of which the pay of the above named officers was stopped up, the date of increment was antedated. In the absence of specific orders to this effect, the audit could not scrutinise whether the stopping up of pay was done in relation to a genuine counter part or not. The college authority even did not disclose to the audit the service records of such junior officers in relation to whom the pay of the seniors was stopped up. The college authority may furnish the requisite orders regarding stopping up, informally be revoked and recoveries be effected thereafter under intimation to audit.

vi) The S.Books of class IV staff were examined by the audit and it was discovered in the case of one S. Book of Sh. Goverdhan Choudhary that this S. Book has not been maintained at all even all the columns of the 1st page of S. Book excepting column No. 1, found blank and as such the audit could not verify the residence, father name, date of birth etc. of this class IV employee. However it was informally requested that Sh. Goverdhan, Choudhary has retired long back. The audit could not verify that correctness of pay drawn by him from time to time, the amount of pension and gratuity, leave encashment etc. The circumstances under which the S. Book of Shri Goverdhan was not prepared even after date of retirement.

The retirement case of Mrs Indira Devi, a woman is also on the same footing as that of Shri Goverdhan Choudhary. Therefore, the reasons for not prepared as to why the Service Book of Mrs Indira Devi not prepared by the competent authority even after the date of retirement as reported informally.

The reasons in detailed be intimated as to how the pension cases of the above named officials were finalized in the of their their service book record.

Settled  
16/11/2018  
Poonam Kaler  
FAO  
Party No-32

Fixation of Pay of Lecturers on Re-employment

The cases of Pay fixation of Lecturers on Re-employment were scrutinised and it was noticed that the pay fixation was not

made in accordance with the rules prescribed by the Government of India from time to time in this behalf. Broadly such cases

can be classified into two groups based on the instructions contained in Centre Civil Services (Fixation of

Pay of re-employed Pensioners) Orders 1986, i.e. Pensioners Reemployed on or after 1.7.86 and Pensioners

Reemployed prior to 1.7.86. The following Lecturers

of this College were reemployed after 1.7.86:-

- |                     |   |                       |
|---------------------|---|-----------------------|
| 1. Shri G.S. Divedi | - | Reemployed on 1.10.87 |
| 2. P. C. Kapoor     | - | 1.10.89               |
| 3. L. P. Sharma     | - | 1.2.90                |

(B) The following persons were reemployed prior to

1.7.86:-

- |                       |   |        |   |
|-----------------------|---|--------|---|
| 1. Shri Prithvi Chand | - | 1.7.85 | £ |
| 2. Dr. R.D. Mishra    | - | 1.1.89 | £ |
| 3. Dr. L.N. Pathak    | - | 1.9.87 | £ |

So far as the Lecturers appointed on or

after 1.7.86 mentioned at (A) are concerned their

fixation of pay on reemployment was required to be

fixed in accordance with the provision contained in

CCS (Fixation of pay of re-employed pensioners)

Orders 1986.

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Para Self h/d of this College were reemployed after 1.7.86:-  
By Head  
Ref by  
Submi H/d  
by collector

Wm.  
(B. Vijaya Lakshmi)

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As regards the other three lecturers mentioned at (B) above who were appointed prior to 1.7.86, their pay was required to be fixed on reemployment in accordance with the provisions contained in Chapter III of Swamy's Complication on Reemployment of Pensioners (Civilians and Ex-Servicemen). However, it was observed that the College authority did not issue any formal pay fixation order while fixing up their pay and reason for which are required to be elucidated.

Besides, all the reemployed pensioners were not validly reappointed on account of the following reasons:- (A) No formal orders of appointment were issued by the College for their employment. (B) The approval of the University of Delhi to the reemployment of the aforesaid pensioners did not contain any scale of pay to which they were employed. (C) No medical fitness certificates were produced to the audit which made them eligible for reemployment. (D) It is obvious that all the aforesaid pensioners were given reemployment on the basis of the request made by them and their appointments appears not to have been made in the public interest.

The College authorities whether overtly or covertly fixed their pay on reemployment in the senior scale of the post of Lecturer whereas the revised guidelines for the reemployment of teachers in terms of E.O.

Resolution No. 22 dated 11.4.81 and fresh guidelines communicated by the University of Delhi vide letter No. CB-1/Misc./38/88/65124 dated 5.2.88 (copies enclosed marked Annexure I & II). Revealed that the appointment of teachers/Principals after retirement are to be treated as entirely fresh employment. It is derived from the guidelines that reemployment to the post of Lecturer was ought to have been made in the initial scale of pay, i.e. Rs.700-1600 (pre-revised) or Rs.2200-4000 (revised). However, it was gathered that all the reemployed Lecturers were reappointed contrary to the guidelines issued by the University of Delhi.

It is clear from the position explained above that all the above reemployments of Lecturers were not made strictly in accordance with the guidelines issued by the University of Delhi and vis-a-vis their pay was not fixed up in accordance with the instructions issued by the Government from time to time and as such on account of wrongful pay fixation of reemployed Lecturers the following recoveries are required to be effected: -

S.No.	Name	Period of Re-employment	Pay fixed on re-employment	Pay to have been fixed	Pay paid in excess	Excess amount to be recovered
1.	Shri P.Chand	1.7.85 1.1.82	1900 1395	700 2200	1200 2125	1200x6=7200 2125x6=12750

Handwritten notes and stamps: 101, 98, 109, 101, 301

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1.7.67	4575	2350	22251	2225x12=	26700
1.7.68	4700	2425	2275	2275x12=	27300
1.7.69	4825	2500	2325	2325x12=	27900
to					
30.6.90					
Total:				187950	
				plus allowances paid	

92  
100  
100

2. Dr. R.D. Mishra	1.1.84	1570	700	670	670x12=	10440
(Pay fixed wrongly at Rs. 1570/- no stage)	1.1.85	Not known				10440
	1.1.86	4325	2275	2050	2050x12=	24600
	1.1.87	4450	2350	2100	2100x12=	25200
	1.1.88	4575	2425	2150	2150x12=	25800
to						
31.12.88						
Total:				96480		
				plus allowances paid		

3. Dr. L.N. Pathak (Pay wrongly fixed @ Rs. 1660/-)	1.9.84	1160	700	1160	1160x12=	13920
	1.9.85	1160	700	1160	1160x12=	13920
	1.1.86	3700	2700	1500	1500x8=	12000
	1.9.86	3325	2275	1550	1550x12=	18600
	1.9.87	3500	2350	1600	1600x12=	19200
	1.9.88	4075	2425	1650	1650x12=	19800
to						
31.8.89						
Total:				88160		
				plus allowances paid		

4. Sh. G.S. Swaidi	1.10.80	4025	2425	2388	2388x12=	28656
to						
30.9.90						
Total:				28656		
				plus allowances paid		

5. Sh. P.C. Kapoor	1.10.89	4025	2425	2383	2383x12=	28656
to						
30.9.90						
Total:				28656		
				plus allowances paid		

6. Sh. L.P. Sharma	1.7.90	4950	2350	2546	2546x8=	20368
to						
30.9.90						
Total:				20368		
				plus allowances paid		

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It is observed from the aforesaid details that ~~recovery~~ recovery amounting to Rs. 390270/- (approximately) together with usual allowances, i.e. DA/ADA, ARA, CCA, is required to be effected from the concerned reemployed lecturers. However, it is suggested that in the future no reemployed officer/lecturer has paid his salary till specific approval has been accorded by the University of Delhi in this regard. It is further suggested that mode and manner of effecting recovery be decided with the approval of the University of Delhi.

Instantly it is pointed out that all the above reemployment to the post of Lecturers were made in pursuance of the request made by the concerned lecturers and further their reemployment were subject to the condition, their being deputed/seconded by the Chief Medical Officer, W.U.S. Health Centre, University of Delhi. As a reference / illustration a copy of the application dated 5.2.85 of Shri Prithvi Chand, Lecturer in English addressed to the Principal of the College and letter No. MI/2277/84 dated 16.7.85 from the Principal of the College to the CMO, W.U.S. Health Centre, University of Delhi is also attached herewith as annexure marks III & IV.

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while scrutinizing the reemployment cases of Shri L.H. Pathak as Lecturer it was found that the College had not maintained any Service Books and he was also allowed to draw pension at the rate of Rs. 385/- P.M. and the computed value of the pension amounting to Rs. 15068/-. The reasons may be intimated to Audit as to how he was sanctioned Pension when he had rendered only 15 years qualifying service. Since no pension was admissible in this case and so such the grant of Pension to Shri Pathak @ Rs. 385/- P.M. together with the computed value of the Pension he received with the approval of the University of Delhi and the action taken in this regard be intimated to Audit. It is vital to point out here that while suggesting the pay of Shri Pathak which ought to have been fixed as per column 10,5, the element of pension and other pensionary benefits were not reduced from the pay fixed on reemployment from time to time. In case the Pension allowed to Shri Pathak is withdrawn and recovered their correspondingly the reduction should be made by the College authorities from the amount indicated in Column 10,5. Necessary compliance be made earliest so that no further revenue loss to Government and compliance in this behalf be intimated to Audit.



Page No. 23 (Ref. Memo No. 7)  
 Pay fixation of Sh. Raj Singh Rathwa,  
 L.D.C.

(a) On the scrutiny of service books it was noticed that the pay fixation statements were not made available in the service books of the officials. All the service books of the officers/officials were not complete. College authorities are requested to intimate the audit as to how the salaries of the staff are being paid without completion of the service books, and the payment is being made correctly.

(b) During the checking of the service book of Shri Raj Singh Rathwa, L.D.C. it was noticed that Shri Rathwa, L.D.C. was drawing his basic pay of Rs. 302/- w.e.f. 13.5.85 in the scale of Rs. 260-0/- and his pay was fixed at Rs. 1110/- with date of next increment 1.5.86 (1.5.86) which is not correct. His pay according to pay fixation rules 1986 should be as under:

Pay as on 31.12.85 Rs. 302/- ✓  
 Pay fixed as on 1.1.86 Rs. 1110/- ✓  
 Date of next increment: 1.5.86. ✓

DETAILS OF RECOVERY

Period	PAY DRA	Pay allowed By College	Balance to be RECOVERED	
01.1.86 to 30.4.86	1110/- pm	1150/-	40x4 = Rs. 160/-	
01.5.86 to 30.4.87	1130/-	1175/-	45x12 = Rs. 540/-	
01.5.87 to 30.4.88	1150/-	1200/-	50x12 = Rs. 600/-	Plus allowance
01.5.88 to 30.4.89	1175/-	1225/-	50x12 = Rs. 600/-	
01.5.89 to 30.4.90	1200/-	1250/-	50x12 = Rs. 600/-	
01.5.90 to 31.10.90	1225/-	1275/-	50x12 = Rs. 600/-	
			<u>2800/-</u>	

Contd...P/ .....

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79 72 80

93 96 107 96

(204) (41) Pa

Settled Pa 16/10/2018

Poonam Khatia IAO P.No. 32

A sum of Rs. 2800/- plus allowances admissible under rules may be recovered after due verification from Shri Raj Singh (1.1.66 to 31.10.90) under intimation to audit and credit into current account.

Entries made in the service book of Shri Raj Singh not attested by the college authorities on page 2 & 4. Service verification till the date of appointment till was not done by the officer of the college. Leave account also not prepared. Working made on page 2 not attested by the college authority. Service book is a very important record it should be completed. Reasons be explained to Audit.

Page-24

PARA-24

26

2.6

(Signature)

Cycle Advance: Rs. 6,000/-

Outstanding Balance

During the course of audit of Cycle Advance granted to various employees by the college authority it was not noticed that the proper check on the recovery of cycle advance is not being made. Due to the lack of proper checking in many cases the recovery was not made regularly and the balances of cycle advance are lying outstanding. S/Sh. Sukhbir Singh and Mahesh Kaina were granted cycle advance but the total amount of cycle advance was not recovered from them and the balance is lying outstanding against their names:

	Outstanding balance as on	Amount
S. Sukhbir Singh	Rs. 1.1.80 till date	Rs. 75/-
S. Mahesh Kaina	from Sept. 83 till date	Rs. 135/-
		<u>Rs. 210/-</u>

S. Kaina was granted cycle advance of Rs. 300/- on 22.7.82 and recovery started from Aug. '82 but the instalment for Mar. '83 & Apl. '83 were not recovered from him and recovery started from May '83 to Aug. '83. From Sept. '83 the balance of Rs. 135/- is lying outstanding against him.

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(1284)

(92)  
(95) (95)  
(95) (95)

It is a loss of govt. revenue and a serious lapse on the part of the college authority. The college authority is requested to intimate the reasons under which circumstances the recoveries were not made from the above named officials.

A sum of Rs. 240/- plus interest accrued thereon may be recovered after due verification from them under intimation to Audit.

(B) Related Recovery: It was further noticed that the cycle advance granted to employees of the college but their recoveries were not started in time. In some cases the recovery was not made even after the expiry of one year from the date of drawal of advance. It clearly indicates that the recovery of cycle advance is not being watched properly by the college authority. The recovery was started late in the following cases:

S.No.	Name	Amount Sanctioned	Date	Recovery Started	Recovery not made in the months.
1.	Sh. S. N. Mohanan	Rs. 300/-	7/82	9/83	9/86, 10/86, 1/87, 2/87, 4/87.
2.	Sh. Chand Raj	Rs. 300/-	2/82	2/83	10/83, 1/84, 2/84
3.	Sh. Sukh Ram	Rs. 300/-	7/82	2/83	
4.	Sh. Jai Bhagwan	Rs. 300/-	9/82	2/83	
5.	Sh. Tara Chand	Rs. 300/-	1/83	6/83	
6.	Sh. Chabi Lal	Rs. 300/-	1/83	6/83	
7.	Sh. Pawan Kr.	Rs. 90/-	11/87	5/89	(*balance) 12/87 to 9/89
8.	Sh. David Paul	Rs. 300/-	12/80	4/81	

Reasons be intimated to Audit under what circumstances the recoveries were not effected and interest accrued on the outstanding balance be recovered under intimation to Audit. All such cases may be reviewed and similar action be taken under intimation to Audit.

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(K.T. Sharma)

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Recovery of cycle advance in many cases was not made regularly monthwise. A few instances are given below:

S.No.	Name	Recovery not made
1.	Sh. K.K.Sharma	9/82 to 12/82
2.	Sh. Ram Singh	7/83 to 10/83
3.	Sh. Harsh Singh	9/84 to 12/84
4.	Sh. Dada Singh	9/86 to 11/86
5.	Sh. Harpoo Lal	8/85 to 9/86 & 11/86
6.	Sh. Pawan Kumar	11/87 to 8/88

Reasons be intimated to audit under what circumstances the recovery was stopped and when started. It is violation of G.F.R. and dues to govt. revenue. Interest on the outstanding balances may be recovered after calculation under intimation to Audit. All such cases may be reviewed and similar cases taken under intimation to Audit.

It was also noticed that Sh. Harsh Singh was granted cycle advance twice in the same financial year as under:

- (i) Sh. Harsh Singh was granted cycle advance of Rs.300/- vide Vr.No.166659 dt. 7/8/82 and again Rs.300/- vide Vr.No.166664 dt. 24.1.83 after a gap of four months. It is clearly violation of G.F.R. Reasons under what circumstances the cycle advance granted to the official be intimated to Audit.
- (ii) Recovery of advance granted on 8/82, was started from 5/83 without mentioning any reasons for late recovery. Recovery of advance granted on 1/83 started from 4/84 after one year and from 9/84 to 12/84 no recovery was made and again 9/85 to 3/86 recovery was also not made. Reasons of

(21)

Page No. \_\_\_\_\_

(200-1133-10-77)

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- (70)
- (72)
- (74)
- (75)

this serious lapse be intimated to Audit. Interest on the outstanding balance may be calculated and be recovered under intimation to Audit. All such cases, if any, be reviewed and similar action be taken under intimation to Audit.

(E) During checking of cycle advance registers of the employees of the college it was noticed that the interest on the cycle advance amount has never been charged from the official who had taken advance. It is a loss of govt. revenue and serious lapse on the part of college authority. Reasons be intimated to Audit under what circumstances the interest was not recovered from the officials. All cycle advance cases of audit period 1981-89 may be reviewed and interest accrued thereon may be calculated after due verification and recovery be effected from the officials who had taken advance under intimation to Audit.

It is further added that no receipt of cycle purchased by the officials were produced to Audit. Sanction letter number and date vide which the cycle advance was sanctioned, amount of advance, number of instalments and amount of each instalment was not mentioned in the register. Entries made in the register were not attested by any officer. Page continuing certificate was not recorded on the first page of the register. Reasons for not completing the formalities before granting cycle advance to the employees be intimated to audit.

Handwritten signature and date:

*Pooja*  
15.10.2018

Pranav Kohli  
IAB  
Party No-32

78  
77

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Purchases of Science Material/Apparatus/  
Equipments and Misc. Purchase

During checking of contingent vouchers it was noticed that the purchases made by the college during period beyond Rs.500/- each item did not follow the rules prescribed for the purchases. Quotations, comparative statements were not produced to audit. Thus it could not be ascertained whether the articles/equipments purchased from the dealer as according to specifications or not. The items were purchased on the lowest rates or not. The minutes of the Purchase Committee were not produced before audit so it could not be verified whether the articles were purchased on the recommendations of the Purchase Committee or not. A few instances of the purchases made by the college but the quotations, comparative statements and recommendations of the Purchase Committee approved by the Principal were not produced before Audit.

256

Settled

Per  
K. G. S. S. S.  
P. G. S. S. S.  
IA6  
P. No. 32

Y. E. & M.	Year & Date	Name of the firm	Apparatus/ Equip. and Misc. Material	Amount
1984-85	2.2.85	M/s. Suryod Electronic	-do-	Rs. 2300-00
1985-86	31.3.86	M/s. M.P.D. Enterprises	-do-	14469-25
	31.3.86	M/s. Lal. Instry. & Chemicals	-do-	3901-00
	31.3.87	M/s. P.P. Scientific Industries	-do-	3036-50
	31.3.86	-do-	-do-	1369-00
	31.3.86	-do-	-do-	5215-10
	31.3.86	M/s. D.D. Scientific C.	-do-	10270-95
	31.3.86	M/s. Jansz Furnishers	St. I. Mirrah	2740-00
	31.3.86	M/s. Dulha & Traders	-do-	982-00

Contd.....

1986-87	1568 16.1.87	M/s. P.K. Scientific Industries	Sc. Material & Equip.	Rs. 5630-18
	1569 16.1.87	M/s. R.P.D. Enterprises	-do-	12463-80
1987-88	2056 30.3.88	-do-	-do-	3391-50
	2122 30.3.88	-do-	-do-	17583-00
	2112 30.3.88	M/s. Oberoi Optics Ltd.	-do-	13940-00
	2057 30.3.88	M/s. Hind Scientific Co.	-do-	9602-15
	2021 30.3.88	M/s. Electronic & Scientific Devices.	-do-	13275-00
1988-89	2002 31.3.89	M/s. P.K. Scientific Industries.	-do-	4830-00
	2015 31.3.89	-do-	-do-	9995-60
	1968 31.3.89	M/s. R.P.D. Enterprises.	-do-	14100-32
	1967 31.3.89	M/s. S.C. Enterprises	-do-	8570-60
	1965 31.3.89	M/s. Continental Industries.	-do-	9440-00
	2008 31.3.89	M/s. S. S. Sanyal	Hardware	4370-00

The specification, quality, comparative price of the items purchased could not be verified as the documents were not produced before the Audit and it could not also be ascertained whether the usual formalities completed or not. At this stated stage it is stressed the expenditure made on the purchases is required to be got regularised from the competent authority and ex-post facto sanction may be obtained under intimation to Audit. All purchases made during audit period 1981-89 without completing the usual formalities may be reviewed. Similar action be taken under intimation to Audit.

1) It was further noticed that the living animals were purchased during 1981-86 from M/s. All India Chemicals & Scientific Co. at the following rates.

Contd....P/ .....

Ref.No.16)

- (1) Frogs living @ Rs.140/- per 100  
Frogs living supplied after Dec. ..240/- per 100
- (2) Rats living @ Rs.190 per 100  
Rats living @ Rs.290/- per 100

The order for supply of living animals was placed to the firm by the college vide order letter No.200./1291/85 dt. 15.11.85 and rates mentioned by college as under:-

- (1) Frogs living medium size Rs.140/- per 100 (500)
- (2) Rats living large size Rs.190 per 100 (300)

It was not mentioned in the letter of order that the rates of living animals mentioned above will be charged @ Rs.240/- and Rs.290/- respectively after Dec. The terms and conditions should be clearly mentioned in the letter of order which have been accepted by the college. Hence the college bears over payment. In the light of the above the recovery has been worked out as under:

Rates mentioned in the order	Rates charged by the firm	Quantity	Amount to be paid	to be recovered
<u>Frogs</u> Rs.140/- per 100	Rs.240/- per 100	125	Rs.300/-	Rs.175/-
<u>Rats</u> Rs.190/- per 100	Rs.290/- per 100	130	371/-	247/-
			<b>Total</b>	<b>Rs.255/-</b>

A sum of Rs.255/- after due verification may be recovered from the firm M/s. All India Chemicals & Scientific Co. under intimation to Audit. All such bills may be reviewed and similar action may be taken under intimation to Audit.

PARA-21

(Ref. No. 6)  
Subject: - Stock Register (Non Consumable)

During the scrutiny of stock Register (Non Consumable) of the College the following discrepancy/complaint was revealed which are given as under:-

69  
76  
87  
90  
90  
292

1 Settled.

16.10.2019

Page-25  
Page-28

28



5

85  
87  
89

... entries has not shown  
... of disposal...

... checks for tubes were  
... manner of disposal, in which  
... in which room it was consumed  
... not shown in the Register

1. ... cancelled were received  
2. ... has not shown  
3. ... bill no. and date of purchase  
of ... shown.

4. ... The letter has not  
shown in the electricity of the College.

5. ... has been issued to electrician but in  
... in the Register.

6. ... for ...  
... no ...  
On 26-83 ...  
... still outstanding to be used but  
... entry on 20-8-83 is not  
included in the balance.

on 2-11-83, 8-11-83, 29-11-83. White wash was  
purchased but the disposal entry has not  
... further purchase on  
... purchased, please clarify

... 28 pins - set of blouse, pullover  
purchased but the disposal not shown  
further 3-3-83 26 pins + shirt 20 yards +  
1 set for lady was purchased for an amt. of Rs.  
272/- were purchased but the disposal has  
not shown. It is further mentioned that  
... may be maintained separately.

68  
75

- 10 on. page no 53 Student union 104  
The materials were purchased in  
name of disposal for the quantity  
consumed has not been shown
- 11. Copling for water pump etc. no  
disposal has been shown upto 31/12/84  
to 2-5-85.
- 12. Consumption of Grease has not shown  
for 12-2-86 + on 12-3-87.
- 13. Socket Electric air-pump etc.  
has not been shown issued on  
13-2-84 + 10-7-84.
- 14. Sheet Electric has not shown  
Consumed on 18-1-83, 4-2-83,  
26-12-83, 28-2-85, + 20-10-85.
- 15. At page 125 - Tap Electric has  
not given their disposal on 14-1-80  
16-12-83, 28-12-83.
- 16. At page 126 - Screen not shown  
their disposal on 2-4-82, 1-11-83,  
- 28-11-83.
- 17. Tube Light - as page no 136  
on 8-12-83, 7-4-84, 10-7-84  
+ 24-7-84
- 18. Brush as page no 141 on dated  
20-8-83, 27-2-83, 13-1-84, 12-7-84  
+ 16-84, 17-84.
- 19. Seed plants as page no 140  
21-4-86. 14 no plants were  
purchased.
- 20. Fruit Rattan - on or 21-10-83
- 21. At page no 152. Pipe, angles, shade  
Cords etc. 21-12-83
- 22. Suresh as page no, 54  
21-3-11-83, 28-11-84

982  
213  
88  
85  
16  
101  
88

52

54

56

57

58

59

Colour wash on page 151

at 31-11-52

20. Seed plants in page no 157

at 17-11-52, 21-11-52

30-1-54, 24-2-54, 14-3-54

25-3-54, 1-3-54

21. Filler Coat in page no 162

at 24-11-52, 14-2-54, 17-1-56

20-1-56

26. Nipple at page 163

at 3-12-53, 11-1-54, 14-2-54

27. Stationery on at 9-1-54

28. Screw in page 173

at 5-8-54, 15-9-54

29. Gardening on page 174

at 14-2-54, 5-11-53 in old memo

+ to whom it was issued has not shown. It was further observed

that the entry on at 14-2-54

comes first than 5-12-53. It may

have to be clarified

30. Taps at page no 176

at 17-10-54, 26-13-55, 11-5-55

11-8-55

31. Seed Plant 177 page 21

at 24-3-54, 7-3-54, 21-4-54, 6-4-54

page no 172-8-54, 9-54, 13-8-54

11-9-54, 20-9-54

It is further mentioned

entry is before than

the date 21-4-54

the type of work may

be decided

32. Check light tubes

at page 178 at 7-6-54, 24-5-54

in which has not shown to anybody

67  
754

- 35. Colicaps developments -  
 pipe in 200 - Cement - Terblast  
 Store Dnr - Radi - New - 200 - 200  
 has no show consumed on or  
 10-4-86, 12-4-86, 13-4-86, 15-4-86, 18-4-86  
 1-1-86, 2-1-86, 3-1-86, 4-1-86, 5-1-86, 6-1-86  
 The articles the first may also be  
 consumed + 1/3. no shown in the  
 Register
- 36. Cycle stand - Cement - pipe, loose  
 Radi, Balapur on or 2-3-86  
 2-3-86, 3-3-86, 4-3-86, 5-3-86, 6-3-86  
 has shown against the entries.
- 37. Jam Dnr no page  
 on 12/5/86, 11-3-87, 11/2/87, 11-1-88  
 14-1-88, 2-88
- 38. Type no 1-22 no 271, 24-7-86, 5-86  
 3-12-86, 11-2-87, 27-4-87, 21-9-87
- 39. Cloth cloth page no 278  
 on 14-4-87, 24-6-87, 21-6-87, 24-7-87
- 40. Pipe wrench on page no 287  
 on 21-1-88
- 41. Pipes on page no 290  
 on 27-6-88, 27-7-88
- 42. Phenoyal P. 5 Nos when 5 Nos  
 bottles were in stock with 2 bottles  
 were purchased respectively on 24.7.88  
 + 8-11-88 may be eliminated.
- 43. Bamboo sticks on page 1311  
 on 1-1-86, 12-1-86, 7-1-86, 6-4-86

103  
 211  
 280  
 83  
 86  
 86

51

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- 44. Tee - page no 313  
 or 7-7-86, 28-7-86
- 45. Phenol page no 314  
 or 3-11-86, 5-2-87, 8-7-87, 1-87  
 10-1-88, 12-4-88, 11-5-88, 1-88
- 46. Vinyl page no 315  
 or 3-11-86
- 47. Acid or 3-11-86, 5-2-87, 8-7-87
- 48. Phenol (347 page)  
 or 5-2-87, 8-7-87, 28-9-87  
 10-1-88, 12-4-88, 1-8-88, 12-10-88  
 2-4-89, 24-4-89, 21-9-89, 12-12-89  
 7-4-90
- 49. Prod. for color: page no 356  
 or 2-5-87
- 50. TAT page no 012 or 20-8-88  
 17-11-88, 30-3-89, 26-6-89, 21-8-89
- 51. Stop Coch page 405  
 or 16-11-88, 1-11-89, 1-11-89, 25-1-90  
 11-3-90
- 52. Sulfide page 422 page no 372  
 3-8-89
- 53. Bleeds page no 440  
 or 4-12-89, 10-1-90
- 54. Tepla page no 440  
 or 4-12-89
- 55. Evidence

The purchase has been made several times but none of the items listed above. The date are given as under:

- 12-2-89, 4-7-89, 7-7-89, 13-9-89
- 14-9-89, 18-9-89, 21-8-89, 23-1-89
- 5-10-89, 7-11-89, 10-11-89, 1-11-89, 1-12-89
- 22-12-89, 11-2-90

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94. Stock Register (Consumable)

56. The entry for tube ligh dated 17.11.86 is later entered then dt. on 10.2.87 which is irregular.

57. At page no 350 then entry in register on 14.5.88 previous then 5.1.88 under the head plug.

58. Stching - It may be comes into the register of livery.

59. It is generally seen that all the consumable articles such as cement, mobil, oil, paint, phynol etc are entered in non-consumable register but these article may be entered in the consumable register.

According to rule 116 GFR not found followed. The circumstances under which the above said procedure was not adopted to may be intimated to Audit. Any other similar cases may also please be rendered under intimation shown to Audit.

201  
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Settled  
Ae  
15.10.2018  
Poonam Kahl, IAO  
Page No. 32

Pages - 27  
25  
109  
29  
109  
29  
(Ref. Para No. 18)

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101

Income Tax Calculation Sheets for 1981-82

In Continuation of Audit Party Memo No. 1 dt. 1.10.80 and Memo No. 6.10.80 regarding supply of available records for conducting of audit for the year 1981-82, the required information and data as requested have not been produced for audit.

The Income Tax Calculation sheets for 1981-82 have not been produced to Audit. Only rough calculation sheets of Income Tax were produced to Audit for 1987-88. They were not signed by any officer of the college, NAC, LIC and other savings were not verified by the college authority. Photocopies of NAC, LIC and other savings were not attached and their numbers, mode of payment etc. were not mentioned as authentic records. In the absence of the relevant records the correctness of Income Tax could not be verified.

Income Tax Calculation Sheets complete in all respect, be produced to next audit and failing to verify the rebates allowed, such rebates, may be disallowed and Income Tax be recalculated and the recoveries effected be intimated to audit.

16.10.2018  
Poonam Lalit  
IAO / Party No. 32

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P/28-28 (31)

111/31

Para No. ~~34~~ Reference memo No. 14  
Subject: Supply of Liveries for the period  
1982 - 1988-89.

It is revealed from the undermentioned vouchers that purchases were not made from the firms duly approved by the University of Delhi and the reasons for the same are required to be elucidated:-

Sr. Cr No.	Date	Agency	Amount
1. 2621	8.12.88	Vastra-vatika	9614.70
2. 968	8.12.88	M/S Jain General Store	3472.50
3. -	30.12.88	Harish Gen Store	2086.50
4. 200	4.8.88	Ashok Kumar Arun Kr. Nangloi	8319.88
5. 730	10.8.88	M/S Jeh Gen. St re	4400.00
6. 7600	8.8.88	Rajinder Tailors	1928.00
7. 2567	30.12.88	-do-	3120.00

It is also mentioned that pass for payment certificate has not been accorded in various vouchers.

The paying certificate has not been given in the stock & issue register also.

The circumstances be explained as to why no suitable action was taken against the erring officers those who made purchases for dealer/firms other than those approved by University of Delhi. The above discrepancies have been pointed out as a measure of its test check, however a details scrutiny be made in respect of other vouchers also and similar action be taken for obtaining the ~~ex-ante~~ ex-post-facto approval of University of Delhi under intimation to Audit.

Sd/-

15/10/2018

Peenam Kohli

IAO

Page - 32



49  
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 115

~~Para No 30~~  
 Para No 33  
 NON-PRODUCTIVE CF RECORDS

1. Brws find cash bank/vouchers.
2. Quotations/Purchases files.
3. Records of various types of scholarship/stipend.
4. Car/Moped advance register and relevant records.
5. Stock registers (Consumable and Non-Consumable).
6. Property registers.
7. Paybill register.
8. Liveries account.
9. Medical re-embursement register.
10. Income Tax calculation statements.
11. Service information.
12. HIA certificates/MR receipts.
13. Tax Fixation cases.
14. Electricity/Water and Telephone register.

Taken as per  
 DRMP  
 1A0

The above mentioned registers/records be  
 reviewed to next audit.

~~Para No 30~~  
 Para No 33  
 Page-29

Para No 33  
 A.MEMO NO. 2  
 DATED the 24th Nov., 1999.

Subject:- Water and Electricity Registers.

During the test audit the following discrepancies/ observations were made:-

- 1) No paging certificate was recorded in the 1st page.
  2. At page 7 at Sl. No. 108 a credit of Rs.2,03,941/- shown, it means excess amount has been paid to DESU Deptt. Reason may be explained to audit. Till now Rs.98280/- are to be recovered from DESU.
  3. Unit consumed are also not recorded in Electricity Register.
  4. Most of the bills of water are being paid without proper reading, as on all bills the meters are shown stopped. Necessary action may be taken from water authority to replace the meter.
- compliance be made and shown to audit.

Settled  
 15.10.2018

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Para No. 34

Dated 25th Nov. 1999

Subject:- L.T.C. Advance.

During the test audit, the following irregularities/observation were made:-

1. The following staff was given advance but no adjustment bills were furnished and no advance was refunded as per record. According to rule on the subject, when advance is taken, the claim should be submitted within one month from the date of return journey. If not outstanding advance will be recovered in one lumpsum and the claim will be treated as one where advance is sanctioned. Further, penal interest at 14% (2% per 30 days) on the entire advance from the date of drawal of railway ticket numbers etc. to the Competent Authority within ten days of drawal of the advance. When no advance is taken, claim should be submitted within three months from the completion of return journey. Otherwise the claim will be forfeited. Alphabert-wise register must has been maintained. As per IC register, the following staff has been sanctioned to the staff but no recovery/adjustment bill recorded in the register. It is therefore required that after due verification, the following amount may be recovered (alongwith penal interest) from the staff as per details given below:-

S.No.	Name	Date	Advance amount	Int.	Total Am.
1.	Sh. S.P.S. Gouhan	9.8.97	13500/-	5.857/-	26357/-
2.	Sh. Dharam Pal	24.1.98	16000/-	11000/-	27317/-
3.	Sh. R.K. Dutta	13.5.97	5700/-	2044/-	8904/-
4.	Sh. S.P. Shukla	19.12.97	38160/-	3200/-	7021/-
5.	Sh. P.K. Malhotra	15.4.97	6480/-	2336/-	8816/-
6.	Sh. S.K. Chopra	9.9.94	6012/-	4416/-	10428/-
7.	Dr. Vijay Mohan	18.1.98	17760/-	4973/-	22733/-
8.	Sh. Hakesh Yadav	27.4.93	5740/-	5302/-	11062/-
9.	Sh. D.C. Sharma	22.12.95	14022/-	7852/-	21874/-
10.	Sh. M.V.S. Sarahl	3.12.97	7776/-	2177/-	9953/-
11.	Sh. Jata Shanker	28.6.96	17939/-	8566/-	26505/-
12.	Sh. Hans Singh	12.5.97	692/-	242/-	934/-
13.	Sh. P.S. Panwar	11.7.96	17939/-	3506/-	26505/-
14.	Sh. Hama Singh	5.8.96	3825/-	1783/-	5608/-
15.	Sh. Deepali Ram	13.10.94	1678/-	1175/-	2853/-
16.	Sh. Jai Kumar	18.1.96	2895/-	1549/-	4444/-

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17. Sh. Joyce Jane	29.9.95	1085/-	645/-	1730/-
18. Sh. Kishan	4.8.96	11960/-	5436/-	17396/-
19. Sh. Azad Singh	15.12.95	15390/-	8618/-	24008/-
20. Sh. Onkar Singh	14.6.95	17939/-	8566/-	26505/-
21. Sh. T.S. Gupta	15.12.94	6373/-	4410/-	10710/-
22. Sh. Pratap Singh	12.7.96	17939/-	8360/-	26299/-
23. Sh. P.K. Netrajan	12.7.96	13265/-	6228/-	19593/-

Expired  
Settled @ 318/100

Expired: 0/5  
285041/

The following staff was sanctioned advance but after a long period the advance was refunded without penal interest. The following amount may be recovered after due verification as per details given below:-

	Advance Date	Rstd Date	Amt.	Penal Int.
1. Sh. Pramod Sugar	6.6.97	21.5.98	23760/-	3326/-
2. Dr. Mahavir	3.9.97	3.11.97	7200/-	166/-
3. Sh. V.K. Bansal	30.1.96	28.1.96	5492/-	301/-
4. Dr. S.S. Rana	2.9.95	10.9.95	8920/-	154/-
5. Sh. Handhir Singh	1.12.95	20.2.96	27288/-	712/-
6. Sh. Chhedi Lal	21.5.97	20.9.97	1458/-	53/-

Expired

Expired

The following staff has furnished the final bill but after scrutiny the bill, the following amount was outstanding as per L.T.C. register. The audit may be apprised whether the following amount has been recovered or not, if not the amount alongwith penal int. may be recovered from the individual concerned.

	Date of passing Bill	Amt.
1. Sh. Sikander Lal	27.3.98	1285/-
2. Sh. V.P. Adlakha	26.6.96	3976/-
3. Sh. R.K. Khaneja	1.6.97	8340/-
4. Dr. Surender Singh	16.1.97	1456/-
5. Dr. D.C. Goel	16.7.96	361/-
6. Mrs. Neena Wadhwa	25.6.97	3514/-
7. Sh. S.K. Dubey	16.3.98	1168/-
8. Sh. G.S. Kalschi	3.9.96	548/-
9. Sh. Raj Kumar	1.3.99	353/-
10. Sat. Raj Rani	15.3.96	60/-
11. Sh. M.S. Tyagi	20.1.96	9378/-
12. Sh. Jai Shagwan	6.6.96	1229/-

Settled @ 6100  
Settled @ 6100  
Settled @ 6100  
Settled @ 6100

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Other cases may also be reviewed and necessary action may be taken. Necessary recovery as mentioned above after due verification may be made under intimation to audit.

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Pat-9-31  
PARTY NO. I NEW DELHI.

A. MEMO NO. 4  
Dated the 25th Nov., 1999.

Subject:- General advance to staff.

During the test audit, it is observed that as per General advance register the following advance has been given to staff but no adjustment entry/recovery has been made so far. Necessary recovery may be made immediately and reason may be explained to audit:-

S.No.	Name	Date of Advance	Amount.	Remarks
98-89				
1.	Sh. S.K. Chopra	9.8.88	2000/-	Settled by 2/12/2010
2.	Sh. Hakesh Yadav	31.1.89	2500/-	
3.	Sh. Sunil Joswami	2.2.89	1000/-	
4.	Sh. S.K. Chopra	7.3.89	4000/-	
5.	Sh. Sunil Joswami	23.3.89	1500/-	
89-90				
6.	Sh. V.K. Chadha	21.8.89	2500/-	Settled by 2/12/2010
7.	Sh. Taiyag Singh	20.9.89	1500/-	
8.	Sh. V.K. Chadha	4.12.89	1500/-	
9.	Sh. V.K. Chadha	6.2.90	500/-	
10.	Sh. V.K. Chadha	1.6.90	1000/-	
90-91				
11.	Sh. S.G. Kalsi	28.9.91	1500/-	Settled by 2/12/2010
12.	do	28.11.90	1000/-	
13.	do	17.12.90	1500/-	
14.	Sh. H.N. Virmani	11.1.91	2000/-	
15.	do	17.1.91	2000/-	
16.	Sh. S.G. Kalsi	22.1.91	1500/-	Settled by 2/12/2010
17.	Dr. T.C. Anand	19.3.91	2500/-	
18.	Miss Promila Jain	19.3.91	5000/-	
19.	Sh. H.N. Virmani	30.3.91	1000/-	
20.	Sh. S.G. Kalsi	3.5.91	1500/-	
91-92				
21.	Sh. Davendra Singh	12.3.92	3000/-	Settled by 2/12/2010
22.	do	27.3.92	13457.50	
23.	do	-	3000/-	
24.	92-93	-	-	
25.	Sh. S.G. Kalsi	9.4.92	1500/-	
92-93				
26.	do	9.9.92	1500/-	Settled by 2/12/2010
27.	Dr. Davendra Singh	27.11.92	4500/-	
28.	Sh. B.D. Arora	4.12.92	1500/-	
29.	Dr. Vijay Mohan	30.12.92	1500/-	
30.	94-95	31.3.94	1500/-	
94-95				
31.	Dr. V.C. Bhatnagar	21.5.94	1000/-	Settled by 2/12/2010
32.	do	10.10.94	1500/-	
33.	Sh. S.G. Kalsi	13.3.95	1452/-	
34.	95-96	28.3.95	8000/-	
35.	Sh. S.G. Kalsi	14.5.95	3000/-	
95-96				
36.	Sh. Dharam Pal	5.10.95	7000/-	Settled by 2/12/2010
37.	Sh. S.G. Kalsi	14.10.96	5000/-	
38.	Sh. Vivat Supra	6.6.96	10000/-	
39.	Mrs. Geeta Sharma	8.8.96	5000/-	
40.	Sh. Kartar Singh	6.9.96	25000/-	
96-97				
41.	Sh. B.D. Arora	1.1.97	2000/-	Settled by 2/12/2010
42.	Sh. S.G. Kalsi	24.1.97	1000/-	
43.	Sh. S.G. Kalsi	4.3.97	2000/-	
44.	Sh. S.G. Kalsi	-	1000/-	
45.	Sh. S.G. Kalsi	-	2000/-	

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Sh. Satap Singh  
Sh. Bahadur Singh  
Sh. Mahesh Yadav

21.5.97  
22.8.97  
17.2.98

1275.00  
10145/-  
4500/-

Sekhar B. Jaiswal

Compliance be made and shown to audit.

(69) (62) (70)

~~117~~ 117  
 A.MEMO.No.12  
 Dated 3rd December, 1999

(73) (77) (75) (116)

Subject:- Ex Leave.

As per leave rules prescribed by University Earned Leave should be computed of period of actual served and all periods of leave except Casual, Special casual and duty leave should be excluded but in certain cases it has been observed that period spent of Earned Leave in IIP were not excluded and leave has been computed in full part. Some examples are given below.

Period	Leave Entitled	Leave taken	Excess
22.12.77 to 31.12.99 Sh. Auddi Ram Aggarwal.	482.4/30 i.e. 5484 92/30	92/30	
2.Sh. Anshu Chopra 1.1.93 to 3.12.94	731/30	120/30	4
3.Sh. Ashok Sidhwani 1.1.95 to 29.8.96	602/30	65 180 78	323/30 = 11
4.Sh. H.R. Sethi 1.1.89 to 31.1.99	1952/30	52	

All such accounts reviewed accordingly and the record should be maintained under intimation to audit.

2. It is also observed that leave record is not upto date and need personal attention of authorities as it may involve overpayment. The leave record has never checked & by any authority, it should be checked and signed by some responsible officer atleast once in a year.

3. In some cases "leave not due" has been sanctioned by the Principal of the college while it should be sanctioned by the V.Chancellor or Council of the School. This type kind of leave should be regularised by the competent authority.

4. It was noticed that leave account was maintained on a separate register. This was found not illustrative but exhaustive as the same does not depict the clear picture of leave earned and taken on specific date. Further the same does not have any entry regarding grant of LIP, Termly Leave, Study Leave etc. etc. In the absence of the same correctness cannot be ensured. It is suggested that leave account of all the officials may be recast showing clear cut position of leave earned and taken as on specific date. The previous audit was also pointed out that the management compliance has not been made by the school.

Settled  
 16/10/2018

Compliance to be submitted to the audit.

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~~Page-35~~ (37)

PAAP-40 - previous business from the new on.  
 which were produced on 23-7-97. Neither  
 these issued so far nor balance shown  
 in the book. (Presented Colm)

Old Great Article Book Reg.

- (i) The register found in torn condition.
- (ii) No action has been taken to bind it so far.
- (iii) At Page no 259 - a Naz Philips tape recording  
 was purchased for £12.50 on 13/1/85.  
 shown to issue Mr. Ngwenke about R. No. 162 (R.A. 11/12/85)  
 a Mr. D. J. ... R. No. 499 (R.A. 11/12/85)  
 required these three impressions. Neither the register  
 them obtained nor register indicated in  
 the subject matter. Why these tape recordings  
 have been made to book students?  
 financial position may be explained.

Settled  
 Per  
 15/10/2018

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14

Case No 41

38

A. MEMO. NO. 11  
Dated the 3rd Nov. 1997

Subject:- Conveyance charges.

During the course of test audit, the following overpayment was made:-

S.No.	Name	Month	Amount paid	Admissible	Excess
1.	1996-97			150/- p.m. each	
1.	Sh. Prateep Singh	March	285/-		
2.	-do-	April	190/-		135/-
3.	-do-	June	182/-		40/-
4.	-do-	Feb.	193/-		32/-
5.	Sh. Raj Kumar	April	491/-		43/-
6.	-do-	July & Aug.	218/-	910/-	341/-
7.	-do-	Sept.	564/-		610/222/-
8.	Sh. Jeta Shanker	Oct. to Dec.	480/-		414/-
9.	Pawan Kumar				30/-
9.	-do-	Jan.	322/-		
10.	-do.	March	236/-	517/-	172/-
11.	-do-	Feb.	497/-		367/-224/-
12.	-do-	xidarkh	281/-		347/-
12.	Sh. Jeta Shanker	Oct.	370/-		221/-
13.	-do-	NOV.	685/-		229/-
14.	Sh. R.K. Vashisht	March	220/-		525/-
15.	Sh. Atar Singh	Aug.	350/-		70/-
16.	-do.	April & May	501/-		
17.	-do-	June	349/-		25/-
18.	-do-	July	x2330/-	233/-	11/-
19.	Sh. Pawan Kumar	April	402/-		85/-
20.	-do-	May	544/-		252/- 252
21.	-do-	Oct. Nov. Dec.	1428/-		324/- 294
22.	-do-	Jan. to March	2652/-		278/- 21978
23.	Sh. Raj Kumar	Dec to Feb.	1610/-		222/- 2202
24.	Sh. Atar Singh	Jan to March	705/-		x2184/-
25.	Sh. Randhir Singh	Dec. Jan.			1670/-
		Sept.	1222/-		255/-
26.	Sh. Prateep Singh	Jan. & May	667/-		172/-
27.	Sh. Raj Kumar	Jan. Feb. Nov.			357/-
		Aug. Nov. July Aug.	3795/-		
		Sept. May June			227/-
28.	Sh. J.R. Chopra	April			
		Feb & March	689/-		58/-
29.	Sh. M.S. Tyagi	-do-	460/-		163/-
30.	Sh. Atar Singh	Jun.	257/-		167/-
31.	Sh. Raj Kumar	Oct. to March	2107/-		1207/-
32.	Sh. M. Jain	May	180/-		30/-

settled 3/8/18

settled 3/8/18

Conveyance charges for 53 to 92-93 may also be projected to audit. The amount of 1000/- amounting to Rs. 1000/- after due verification may be recovered from the official concerned under intimation to audit.



(45)

Page 37 Page-55  
Subject: Conveyance charges

Dated 29.12.99

(15)

On continuation of A.M. No. 15 dated 6th Nov. 1999 the following overpayment was

(276)

(15)

also made -

(16)

(8)

S.No	Name	Month	Amtd Paid	Amtd Admitted	Collected	
1	1 Sh. Ramesh Singh	June 90	153.-			
		Feb. 90	214.-			
		March 90	385.-			
			<u>752.-</u>	600	460	
		May 90	288.-			
		<u>1140.-</u>				
2	2 A. Rakesh Yadav	March 90	780.-	150	110	
3		3 A. B. D. Arora	April 90	110.-	150	11
4	4. A. G. S. Leela		Sept 90	300		
		Oct 90	150	450	2700	
		Nov 90	230			
		<u>770</u>				
5	5. A. Parag Singh	Oct 90	150	150	600	
6	6. A. Ramesh Singh	Nov 91	240			
		Nov 91	240			
		Dec 91	170	450	2100	
		<u>660</u>				
7	7. A. G. C. Mittal	Feb 92	311	300	420	
		Mar 92				
8	8. A. Jankar	Nov 91	511	450	1150	
		Dec 91				
		Mar 92		530		
		<u>1041</u>				
9	9. A. C. P. Jind	2/92	180	15		
10	10. A. Rajendra Singh	14/91	311	150	2310	
11	11. A. F. J. Sharma	1/92	160	150		

Neccessary recovery of Rs 1086/- to be made by the audit.

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Finance Memo No. 19 DATED 16/12/1999  
Subject: Income Tax (1996-97 & 97-98)

During the test audit, the following irregularities/observation were made:-

1. The income tax calculation sheets for 89 to 97 have not been produced to Audit and only rough calculation sheets of income tax made in a register. The rough statement were not signed by any officers of the college. NSC/LIC and other savings were also not verified. Photo copies of NSC LIC and other savings were not produced and their number, mode of payment etc. were not mentioned in their register. House Rent allowance rebate has been given but no rent receipt was produced to audit. In the absence of relevant record the correctness of income tax could not be verified.

2. Due to implementation of Vth Pay commission in which HRA was increased by 30% of the Basic Pay and some of the officials who have/had assessed in the preceding years never submitted the House rent Receipt but paid the income tax as usual but after considerable increase in HRA on the implementation of Vth Pay Commission report, employees who have never got the rebate and submitted the rent receipt, now in mass manner submitted the rent receipt only to evade the tax and most of cases rent receipt was produced for their own house or house in the name of near and dear which was never been verified and accept by the competent authority. By way of suppressing the facts the Govt. has/have loose the revenue. It is also seen that some officials have taken in 96-97 17500/- 97-98 12000/- 96-97 Nil and 97-98 Rs. 12000/- 96-97 nil 97-98 7400/-. This is highly objectionable from Audit point of view. This practice immediately be stopped so that only bonafide officials may take the advantage of the Rule. Competent authority/Authorised Officer is hereby advised to check the genuineness of the rent receipt and verified with the records of the official and also verify and admit the same on the rent receipt by verifying the following:-

- i) That the Official/Officers has have no property within the municipal limits of Delhi and also in the name of his/her spouse.
- ii) Land lord is not related to him and have no close relation.
- iii) Proof of residence.
- iv) If the land lord is related to him and if he/she has actually paid the rent copy of enhanced rate of P.T. of the house tax and income tax return filed by them by way of reflecting the income from house property.
- v) Any rent deed properly executed and proper tax on lease deed paid to the Govt. through collector of stamps D.C. Office or sub-registrar of DC Office.

Rent receipt is hereby disallowed as per observations made above in respect of the following Officials:-

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No.	Name	Taxable	Tax	Rebate	Tax deducted	Tax Recovered
1.	Dr. S.K. Nayyar	159490	36676	12000	20711	5181
2.	Dr. Satya Prakash	162230	37892	12000	15748	3317
3.	Sh. S.P. Shukla	145160	31065	12000	19500	6397
4.	Sh. S.P. Mittal	145160	31065	5168	11000	8965
5.	Sh. S.K. Chopra	145160	31065	12000	7300	13173
6.	Sh. Daryab Singh	143740	30496	10023	16031	8030
7.	Dr. S.C. Jain	143740	30496	8435	13450	5046
8.	Mrs. Saroj Sharma	143740	30496	12000	11298	6598
9.	Dr. S. Chohan	143740	30496	12000	15496	5295
10.	Dr. Vijay Mohan	134564	26826	6025	11873	6219
11.	Mrs. Virender Kaur	132730	30092	12000	21548	12147
12.	Dr. S.K. Soni	171210	41484	7789	570	5204
13.	Dr. Devender Singh	123740	22496	12000	4500	6895
14.	Sh. S.K. Nagpal	123740	22496	11033	4200	3039
15.	Dr. Arun Vir Singh	114130	19239	12000	4200	6516
16.	Sh. B.D. Arora	91320	12396	5380	500	982
17.	Mrs. Saroj Mahajan	74440	7332	6350	1682	1682
18.	Mrs. Neelam Kumar	71440	7332	4358	2987	2987
19.	Sh. Kartar Singh	64642	4393	1406	4692	4692
20.	Sh. B.D. Siawal	90393	12118	7426	4854	4854
21.	Sh. B.E. Manthani	91113	12334	7280	1820	1820
<b>22. 97-98</b>						
1.	Sh. S.P. Shukla	152330	29700	9880	9000	496
2.	Mrs. Virender Kaur	139480	17896	12000	5400	5424
3.	Dr. S.K. Yadav	116020	13204	5080	2700	1616
4.	Mrs. Lalita Rama	96980	9396	6880	900	1731
5.	Sh. Tajbir Singh Rana	85510	7102	5371	84	84
6.	Dr. Anchira Dsingra	72494	4499	4415	197	197
7.	Mrs. Arun Jain	65500	3100	2903	3200	345
8.	Sh. Jata Shanker	116450	13298	9732	3200	358

89 to 95 income tax statement may be produced to audit  
 immediately. Necessary recovery of Rs. 13564/- be made after due  
 intimation to audit.

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~~Page 37~~ Page-37  
123

Part No. 41  
40

Account No.  
Main No.  
Sub No.

67  
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Subject: - Payment of Telephone and Electricity Bills

Payment of Telephone and Electricity Bills

Sl. No.	Period of Bill	Amount of the Bill	Amount of STD/7 Calls
(1)	16.1.88 to 15.1.89		R. 168-
(2)	16.1.89 to 15.1.90		R. 144-
(3)	16.1.89 to 15.1.90		R. 540-
(4)	16.1.90 to 15.1.90		R. 612-
			<u>R. 484-</u>

As per Rules STD/7 Calls from the office telephone are not payable. As such payment of above bills should not be made.

Para - 38

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Department of ...

for ...

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Settled  
 Ac  
 15.10.2018  
 Paanam Kalay/PA  
 Part-32

35 Para No. 44 42 41 51  
 Sub:- Payment of Honorarium  
 Date: 21/11/18

Payment of honorarium to staff @  
 Rs 1270/- each has been made to 11 incumbents  
 (Total amount Rs 13970/-) vide Voucher Nos 1008 & 10  
 dated 2.11.18. The payment has been made with  
 the approval of the Principal witness approval  
 of the Governing Body should have been obtained.  
 En. a note placed with the vouchers it has been  
 stated that up to 10% of the grant may be spent  
 on the staff engaged to process the books.  
 Copy of such rules/instructions be provided to  
 the Audit. Designation of the incumbents to whom  
 honorarium has been paid has not been  
 indicated in the vouchers. Criteria of setting  
 of the amount to be paid to each incumbent be  
 recorded to the Audit with reference to Rules.

Settled  
 Ac  
 15.10.2018  
 Paanam Kalay  
 IAO

~~124~~ Dated - 29

Secretary P. S. D. of Delhi

Memorandum

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Contingent Bills / sub-vouchers  
Following the Contingent Bills / sub-vouchers  
for 97-98. The following items  
have been observed.

State  
Vouchers for purchase of stores being a  
found by the Competent authority regarding  
of store in the attach register indicating  
the page number / ser No. and quantity of stores  
were received in good condition and they  
were according to the approved specifications.  
But these supplementary instructions were not followed  
by the Store Keeper / Competent authority.  
Only page numbers were found attached  
on the Bills / Sub-vouchers. Which is not according  
to the prescribed (G.F.R-106), instructions  
only please be noted for future compliance.

(i) The amount of the bills should be written  
in figures and in words and corrected, if  
any, must be got checked by the D.O.  
and amounts of the bills tally with the correct  
payer receipts.

(ii) It was also seen that the sanction  
of the Competent authority had not been  
obtained and attached with the bills.  
which is very essential before presenting the  
bills for payments. Hence, the  
paper may be given to the audit, and  
sanction of the Competent  
authority may please be attached with  
bills and compliance be shown to audit.

(iii) It was further noticed that the  
Cash Journalists have not been named  
in the Bill, as before making the  
bills for various Dept./ Labs, and  
at least a list of such bills  
should be attached with the memo in the  
shape of Annexure 'A'.

Settled.  
De.  
5/10/2018

Contd - 2

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Subject: Payment of officiating allowance

Secretary of the paid vouchers report that Sh. B.D. Anand, Senior Assistant has been paid (via voucher no. 1157 dated 24.1.74) officiating allowance amounting to Rs. 200/- (Two hundred rupees) for performing duty in addition to his own work. Payment in this manner is contrary to the rules and recovery of the advanced amount to be made from the concerned official. Cases of similar nature be reviewed and recovery to be made under intimation to the Director.

Settled

pe

15.10.2018

Poonam Kati, IAS  
Party No. 32

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4) made under intimation to the Director. (45) (45) (46) (44)

Case of Director's office. All the re-employed employees have been paid the amount while some of the re-employed employees have C.P.F. contributions which have not been paid the management. Contributions also are not made available. As per rules the pay of such re-employed employees should be as per the Minimum of the Grade. The Payment can be retained & recovery made under intimation to the Director.

Settled

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15.10.2018

Poonam Kati, IAS  
Party No. 32

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DIRECTORATE OF AUDIT  
AUDIT PARTY No. 1

Memo No. 21  
Dated: 6.01.2009

17

PARA-50 44  
Subject: Outstanding advances from Boys Fund

Para 10

17

On scrutiny of advance register of Boys fund it has been observed by the audit that several advances have not been got settled since long and are outstanding in the register. These advances should have been XXXXXXXX long back. Some samples are reproduced

10

Sl. No.	Date	Name to whom issued	Amount	Remarks
1.	04.12.85	Sh. Jeta Shankar	2000/-	3006 - Settled & 6/11/09
2.	08.10.86	" Bahem Chaswal	4000/-	
3.	08.10.86	Sh. Bahem Chaswal	3500/-	- Expired
4.	12.01.87	Sh. D.K. Sharma	1100/-	
5.	18.01.87	Sh. D.K. Sharma	1200/-	ols
6.	02.02.87	Sh. GN Singhal	5000/-	
7.	13.03.87	Sh. GS Kalel	3500/-	Settled & 2/11/10
8.	29.04.88	Ms. Bihari Steel Works	2000/-	
9.	09.05.88	Sh. Kartar Singh	1500/-	Settled & 6/11/10
10.	07.03.89	Sh. Kartar Singh	1000/-	
11.	23.03.89	Sh. Vijay Mohan	3000/-	Settled & 6/11/10
12.	03.11.89	Sh. Kartar Singh	1270/-	
13.	21.12.89	Sh. Vijay Mohan	3000/-	Settled & 6/11/10
14.	20.02.90	Sh. Vijay Mohan	1000/-	
15.	21.03.90	Sh. Vijay Mohan	2000/-	Settled & 6/11/10
16.	20.03.90	Sh. RS Rathi	6000/-	
17.	14.01.01	Sh. Kartar Singh	4927/-	

The reasons for non-adjustment of these advances may be explained to the Audit. Also make necessary recovery after verification of bills from the concerned officials.

It has also been observed by the Audit Party that no paging certificate has been recorded on the page of the register, and page No. 65 to 72 were missing from the concerned register. Reasons for missing of pages may be informed to the Audit.



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64/72

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2/66

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OF APRIL

Municipal No. 1..

Date: 6.11-2000

PARA-50 (46)

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Subj- Non-productive

Insights of ... with the Principal of the college the ... informations, have not been made available to the Audit Party:-

1. Spouse information
2. Income Tax calculation sheets from 1988-92
3. Number of employees reemployed during 1988-92 with their service record and pay fixation.
4. Register of conveyance charges from 1988-92
5. Bank reconciliation statements
6. Attendance Registers of Teaching/Non-teaching staff (as leave records is incomplete and no entry exists in the service books too)
7. Quotation/Purchases Files
8. Medical re-imburement records
9. Compliance of old outstanding peias involving recoveries to the tune of Rs. 4,46,126/-

Taken as per  
A.M.P.  
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PART II  
CURRENT AUDIT REPORT

PARA I (Ref. memo No. 2 dated 24.5.04)

Sub: Outstanding advance from Boys fund.

It has been observed that in the boys fund several advances have not been got settled since long and are outstanding in the register. These advances should have been settled long back. Some examples are reproduced below:-

Sr. No.	Dated	Name to whom advance issued	Amount
1	16-1-98	Sh. Prehlal Singh	Rs. 9225.00
2	23-4-98	do	17000.00
3	28-5-98	do	10000.00
4	16-2-99	do	350.00
5	6-2-2000	do	2500.00
6	2-3-2001	do	2000.00
7	23-3-2001	do	950.00
8	27-3-2001	do	2000.00
9	12-4-2001	do	1000.00
10	26-12-02	do	650.00
11	27-2-03	do	3000.00
12	08-12-03	ILM.I. I.I.I.	10000.00
13	24-2-2003	Sh. Sunder Sarbhat	17000.00
14	26-2-2003	Sh. Sunder Sarbhat	17000.00
15	15-3-04	Ms. Omega Electronics	23085.00
16	30-9-03	Sh. Harva Singh	3000.00
17	15-12-03	do	3000.00
18	27-12-03	do	10000.00
19	15-1-04	do	10000.00
20	27-1-04	do	5000.00
21	11-3-04	do	3000.00
22	31-3-04	do	5000.00
23	08-12-03	Sh. Dharamraj Sharma	6000.00 (Boys Fund)
			2,17,872.-

settled  
28/2/14  
FAO

settled  
28/2/14  
FAO

The reasons for non-adjustment of these advances may be explained to the audit. Also make necessary recovery after due verification of the bills from the concern officials.

It has also been observed by the audit party that no paying Certificate has been recorded on the 1st page of the Register. Needful may now be done and compliance be shown to audit.

132 Settled - 164497  
10000  
98 154497

2  
17000  
6000  
28000  
108012  
17000  
23085  
131497

18  
15

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Account No PARP-48

PARP Mem No 1 Dated 24.5.2004

Subject: Outstanding advances out of General fund 928667-

Audited check of General fund A/c for the year 1998-99 to 2003-2004 revealed that the following balances are still outstanding through a considerable period has been elapsed. Immediate steps be taken to recover the outstanding amount, after due verification and compliance be shown to audit.

1998-99			1000.00
13-5-98	Sh. Prehlad Singh		3100.00
22-5-98	Chhote Lal		3150.64
11-9-98	Prehlad Singh		5500.00
01-12-98	-do-		600.00
10-12-98	Jeta Shanker		2600.00
16-12-98	Prehlad Singh		
1999-2000			800.00
28-6-99	Registrar University of Delhi		5000
30-6-99	G.S. Kahl		5000
12-8-99	do		1900
20-8-99	Pawan Kumar		2000
29-12-99	-do-		2000
1-4-10-99	Jeta Shanker		500
22-11-99	-do-		
2000-2001			1000
25-6-2000	G.S. Kahl		5000
30-8-2000	do		12000
13-6-2001	do		25000
30-8-2000	M/s A.K. Builders		2500
06-07-01	G.S. Kahl		
2001-2002			4000
09-4-2001	G.S. Kahl		1538
10-01-01	Prehlad Singh		10000
27-4-01	-do-		10000
14-5-01	-do-		36019
18-02-02	-do-		400
17-4-03	Pawan Kumar		
2002-2003			243000
29-1-03	Sh. Vinayak Bhandari		
01-3-03	G.S. Kahl		
2003-2004			3000
10-4-03	G.S. Kahl		3000
20-6-03	do		3000
16-7-03	do		3000
13-7-2003	Sh. Prehlad Singh		3000
16-8-03	Sh. Prehlad Singh		3000
21-8-03	Central News Agency		300
22-8-03	Usha International Ltd.		15720
01-9-03	-do-		44560

19

settled

settled

settled

settled

100  
Part no 4  
6/7/2002

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settled

settled

settled

settled

settled

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settled

Dehu

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22-11-03 Mr. Gaudet and Boyce  
Mfg. Co. Ltd.  
15-12-03 do-  
5-12-03 Sh. Hara Singh  
08-12-03 Sh. Dharamraj Sharma

18711 ✓  
7513 ✓  
6000 ✓  
6000 ✓  
5,03,460 -  
139660  
- 47000 Settled  
92860 Settled  
- 30000 Settled  
89660  
o/s MAO -300  
89360

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PARA 3 (Ref. Memo No. 1 Dated: 25-5-04)

Subject: Final Accounts

Scrutiny of final accounts and statutory Audit report for the year 1998-99 to 2003-2004, revealed the following observations, which require clarification and adjustment/disposal thereof, accordingly.

(A) Balance Sheet Liability side

- (1) Suspense Receipt (General Fund Account) Rs. 3529.59
- (2) Suspense Deposit A/C (Student Fund Account) Rs. 2543.19
- (3) Difference in Accounts (Capital Fund Account) Rs. 2700

All the three above amounts are appearing in balance sheet as outstanding liability since long. Immediate action to reconcile the same be taken and adjusted accordingly, under intimation to audit.

(ii) Sundry Creditors' Cr. Rs. 6,75,356.59 (General Fund) liability side: This is the liability payable by the institution. As per the statutory Audit report (C.A. Report) this amount includes Rs. 10,200/- on account of receipt from Ital Krishna (Bhai), which refers to receipt from sale of unutilized Bldg. Material to him. Thus in fact liability of Rs. 10,200/- is not actual liability rather needs adjustment in the Account as sale proceeds for unutilized building Material in accordance with the terms of grant for Building one should not be shown under the head's Sundry Creditors. The point may be kept in mind while finalising the Final Accounts for the Yr. 2003-2004. After due verification of record, and compliance report sent to audit.

(C) Grant for Cycle Tour Rs. 25000/- and ply fixed development Grant from U.C/University Rs. 60000/- on liability side (Balance Sheet (General Fund)): Both the above mentioned grants were received by the institution in 1977-80 & 78-79 from M/O Education and social welfare and U.K.C. University for Cycle tour and development of Play Ground respectively and are o/s pending their adjustment since long. In case the amounts have been utilized their adjustment thereof be made accordingly and utilization Certificate to this effect be made available to audit otherwise the unutilized amt. If any, be refunded back to the remitting authority, under intimation to audit.

(D) Assets Side (i) Cash embezzlement Rs. 20116.99 by Ex-Cashier (General Fund)

(ii) Rs. 24276-89 (Student Fund): Both the above amounts are appearing in Balance Sheet on year to Year bases but no steps seems to have been taken either to recover the loss or to get it write off under the orders of competent authority. Immediate steps be taken to do the needful and compliance report sent to audit.

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(I) Due from D.U. Rs. 50 (Student Fund Ac. assets side). This amount has also been shown as from Delhi University since long. On what amount the amount is due from D.U. needs explanation & immediate adjustment accordingly.

(II) Final Accounts for the Yr. 2003-04 have not been finalized. Same may be finalized immediately and action taken report sent to Audit.

(III) Besides above, action on statutory Audit Reports (C.A. Reports) on other points be also taken and compliance report sent to Audit.

(IV) An Amount of Rs. 7018-17 during 89-90 to 97-98 has been shown as over payment to staff & needs recovery under intimation to Audit.

Settled  
16.10.2018  
Poonam Kaler  
IAO/PA-32

IVARA 4 (Ref. Memo No. 6

dated: -26.5.11

~~16.10.2018~~  
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Subj: - Library Accession Register

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During the course of audit of library Ac along with the acc. Registers/periodical Registers. The following irregularities have been detected

(I) Stock Entries of the books have not been got attested by the D.D.O. before passing the bills for payment to ensure the number of books, cost, title, author, publishers and Bill No./date etc. are correct and purchased according to the approvals. It has been seen that required attestation has not been got by the D.D.O. of the College. Few such instances seen in the Accession Register contain acc.-No. 79007-1000.

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(II) It has been noticed that books particularly bought during 1997-99 have not been entered in the accession Register systematically i.e. date wise as they were purchased. It is therefore advised that in future the books be entered in the stock register according to date on which they are bought.

(III) As per CFR, the library that has got more than fifty thousand or more books should be physically verified once in five years. It was seen that the physical verification of the books had not been conducted since long period. In the absence of this missing books inventory and number of lost books etc. could not be ascertained. It is suggested that necessary physical verification of the library books, under intimation to all, be conducted immediately. It is also requested to prepare the list of outstanding books against the students and staff members as early as possible, if any.

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Per  
16.10.2018  
Poonam Kaler  
IAO-32

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PARA 61111. Memo No. 8 dated 27.5.2004

Sub:- Long term advances

(A) The following irregularities were noticed in the cycle advance register for the year 1998-99 to 2003-2004.

i) In the following two cases outstanding balance is still recoverable.

Sl No.	Name of the official	Year	Opening balance O/s	Recovered from 98-99 to 2003-04	Still out standing
1	Sh. Rakesh Raina	98-99	135	Nil	135
2	Sh. Rajbir Singh Sue	99-99	60	Nil	60
	Total		195		195

Necessary recovery along with penal interest be made, after due verification of the record and compliance be shown to audit.

ii) There are a number of cases where interest/penal interest does not seem to have recovered. A few of these are listed below. After due verification of record necessary recovery be made now and compliance be shown to audit.

a. Sh. Tara Chand E	b. Sh Pawan Kumar R	c. Sh. Jai Kumar R
d. Sh. Bbender Kumar	e. Sh. Rajbir Singh (L.A) R	f. Sh. Shanker Mazumdar
g. Sh. Hukam Chand E		

(B) Computer Advance:- The following are the cases where recovery has not been made regularly.

- 1999-2000- Sh. Parmod Sagar- No recovery made after October 1999 when there was an out standing balancing of Rs. 3313/- which recovered only on 2/5/2001.
- 2000-2001- Sh. R.K. Vashista - No recovery made during January to march 2001 when there was an outstanding balance of Rs. 4463/- at the end of December 2000.
- 2002-2003 - Sh. S.P. Shukla - No recovery made during January to march 2003 when there was an outstanding balance of Rs. 21000/- at the close of December 2002.
- 98-9998-99- Sh. Rajbir Singh (Lab Asst.)- Cycle Advance - No recovery made during October, November and December 98.

The matter may be looked into and the reasons for not making the recovery during the above said period be elucidated to audit. DDO/HOO may ensure that such lapses do not occur in future. Penal interest may not be recovered upon the verification of record. Under intimation to audit.

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PARA 7 (Ref. Memo No. 11 dated 2.6.2004)  
Sub: Office stock register

The test scrutiny of the stock register of the office which is maintained by the care-taker of the college shown the following short coming/omissions.

There are a number of cases where purchase has not been made in a prescribed bill form. Neither the bill number date nor the supplier's name has been recorded in the bill. A few of the examples are given below:-

Stock register page No.	Amount In Rs.
238	874 & 1067
131	576
170	1457 & 798
171	1294
240	2110
241	5959.06

Settled  
14/10/2008  
Pannam khalo  
IAO  
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All above purchases are irregular and needs regularization under the order of competent authority. All other similar cases may also be reviewed and action be taken accordingly.

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PARA 8 (Ref. Memo No. 13 dated 4.6.2004)  
Sub: Liveries

The following observations were noticed in the liveries register.  
1. It was seen that the signature of recipient/empk yees has not been obtained against their names at the time of supplying the uniforms/liveries. In the absence of which genuiness of supply could not be ascertained. Few such illustrative instances are noticed at following serial numbers

Serial No	Session	Name	Items
(Old Register) 7	1999-2000	Sh. Onkar Singh	Winter liveries
18	1999-2000	Sh. Raji Kumar	Socks
24	1999-2000	Sh. Virender Singh	Socks
26	1999-2000	Sh. Sanku Ram	Socks

To be seen  
29/11/14  
IAO

Liveries - current issue register page No	Serial No.	Session	Name	Item
8	25	2000-02	Sh. Surya Vir Singh	Sandle
13	12	2000-02	Sh. Ranjit Singh	Socks
	13		Sh. Satish Kumar	Socks
	27		Sh. Jeet Man	Socks
	28		Sh. Vinod Kumar	Socks
	32		Sh. Surya Vir Singh	Socks
18	4	2001-03	Sh. Hukam Chand	Full winter liveries
	24		Sh. Satvir Singh	Full winter liveries
19	4		Sh. Ram Singh	Socks
	5		Sh. Chand Roop	Socks
20	18		Sh. Virender Singh	Sandle

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PARA 10 (Ref. MEMO No.15 dated 9.6.04)

Subj:- Inadmissible benefit of income tax

During the course of test audit of the accounts and other relevant records it is noticed that a number of irregularities took place in office. The following are some of the irregularities.

1. The calculation sheets are not prepared upto 31.3.2003 where all the proof for the rebates/deductions should be attached with. In years 2003-2004 the calculation sheets were not yet authenticated by the individual/authorities and the proof is also not attached with.
2. The HRA rebate was given to most of the employees u/s 10 (13)A. But the authorities failed get the rent receipt certificate accepted by the authority concerned. The benefit given is not as per the section and the rules of income tax act/rules.
3. During the year 1998-99 an arrear of salary was given to the employees where a portion of the arrear was HRA and transport allowance while calculation is made the authorities deducted the whole arrear of Transport and the portion of HRA wherever the rebate 10(13)A is given

- a) U/S 10(13)A the rent received for a particular year will be taken to consideration and not the arrears received in the previous years will be considered.
- b) U/S 10 (14) The transport allowance can be deducted upto Rs. 800/- per month and Rs. 1600/- in the case of handicapped persons to whom the allowance is sanctioned.
- c) If any doubt arises in the said matter a clarification from the income tax authorities is to be obtained, whether the arrear Transport Allowance and HRA for the year 97-98 on the Vth pay commission arrear received in the next year (98-99) could be deducted from the salary received in the year 98-99.

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(53) (60)



4. In some of the cases the authorities failed to notice the water charges and the electricity charges charged along with rent paid by employees. These factors are to be separated and their tax should be calculated and appropriate tax is to be deducted under intimation. For example:

NAME	NAME
SH. DEVENDER SINGH	B.D. SIHWAL
JAI BHAGWAN	A.Z. SINGH
S.K. GAUTAM	H.K. KATYAL
S.C. SHARMA	M.S. BISHT
S.K. GOSWAMI	NARESH SHARMA
ONKAR SINGH	S.N. JHA
RANBIR SINGH	L.S. DAHIYA
HARSH SINGH	R.R. SHARMA
RAMVOR BAGRU	P. PRATAPRAJAN
G.D. UPRETI	MOHAN CHANDER
TARACHAND	RAMJI CHATURVEDI
S.S. RANA	RENU SHARMA
LALITA RANA	B.P. MAITHANI
VINOD KUMAR	B.S. NEOI
K.C. DIXIT	S.K. PAL
KIEM SINGH	Y.P. BAKSHI
D.S. RAWAT	RANJIT KAPOOR
SUBHASH CHAND	

5. In certain cases the deduction U/S 80 G was given by the disbursing authority. The disbursing authority is authorized to give the benefit under certain heads as notified by the Income tax department. In all other cases the ITO has to verify the claim the refund the amount claimed for. For example:-

Mrs. Promila Mathur (2000-01)  
Mr. Surender Singh (2000-01)

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6. In the year 2003-2004 the TDS has not been deducted correctly and deposited with the ITO. For example

Mr./Ms./Dr.	taxable income	tax	rebate	paid	tax recoverable
B.S.DALAL	300000	93000	10000	82857	411
D.K.SINGH	301000	91007	18000	73005	142
MANJU BANERJEE	343000	77000	15000	60000	1900
S.N.NAGPAL	361000	82438	18000	67319	118
NEENAR WAHNERA	280000	82105	20000	31782	343
PREETI SHARMA	228700	42000.8	14201	27436	1200
B.P.MATHANI	180000	21001	10116	10085	1300
G.S.KALSI	180000	22078	3822	18000	2058
T.C.ANAND	302000	82004	14400	67605	800
S.C.SHARMA	180000	21001	13000	8000	15
PANKAJ REDDAS	138000	16708	7842	7905	804
S.SATPATHY	138000	16708	1800	14147	801
MANU BAIPAI	62000	1404	0	0	1404
DILIP KUMAR	67000	2400	0	0	2400
PRANLAD SINGH	60000	6394	2132	0	4262
BRJENDER KR.	60000	1400	1008	0	42
ONKAR SINGH	87000	8032	4944	3088	800
TACA CHAUD.	100000	9004	8204	4300	100

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7. In the cases of ministerial staff in most of the years they did not bother to submit the rent receipt even the rent they claimed to have is more than Rs. 3000/-. The practice should be discontinued and the tax should be recalculated and tax is to be deducted wherever applicable under intimation to audit.

8. Even though the tax is not calculated as per the format of the calculation sheet, some of the cases, where it is evident from the form 24 which is submitted to the income tax authority, the benefit given u/s 10(13A) shows some irregularity. Some of the examples are given below. The tax is to be recalculated in all other cases and tax is to be deducted under intimation to audit.

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99-00

	HRA 10% RENT PAID	RENT PAID	BENEFIT GIVEN	ACTUAL PAID	EXCESS BENEFIT	TAXABLE INC	TAXABLE INC	TOTAL TAX	REBA TE	ALLO WED	PAID	TOTAL TAX	SC	BALAN CERE COVE RY
DR. JASBIR	60084	27438	78000	59328	50562	8788	268820	53886	14000	41881	39886	39886	3898	2884
B. R. SETH	60084	27438	36000	36000	8662	27438	208820	68888	12000	58880	40186	40186	5459	9055
S. P. MITTAL	60084	27438	84000	59328	96562	2768	248820	52188	12000	48881	50886	50886	5088	9055
SAROJ SHARMA	60084	27438	48000	48000	28582	27438	248820	62888	12000	47030	54553	54553	5455	9052
U. S. CHAUHAN	60084	27430	36000	36000	8570	27430	319510	82188	12000	43285	40159	40159	4018	910
DHANANJAY SHARMA	60084	27430	84000	59328	96570	2768	297880	84788	12000	48783	50758	50758	5078	9052
RENU MALHOTRA	60084	27430	42000	42000	14570	27430	302830	67714	12000	51032	55714	55714	5671	10253
VIRENDER KALUR	60084	27484	32400	36000	4936	31884	312380	51887	14000	48877	37887	37887	3770	790
SHARDA SRIVASTAVA	60632	27484	32400	36000	5888	2380	288880	60888	14000	38374	38085	38085	3807	3288
GEETHA SHARMA	60632	27314	84000	59328	9685	9085	283558	38488	14000	28800	24488	24488	2448	937
DEVENDER SINGH	67312	26173	74000	57312	48287	2834	214880	43881	12000	31878	31881	31881	3188	3267
R. K. VASHISHT	48240	21880	88000	48854	44020	2834	233170	28871	8716	18848	17855	17855	1788	203
A. K. SHUKLA	41863	19148	80000	41483	40851	812	187500	33250	12000	17230	21250	21250	2125	8145
S. K. YADAV	41863	19153	80000	41483	22847	18816	172340	26782	9888	14842	16044	16044	1604	3188
RASHMI WARDHAN	38148	18884	48000	38473	31023	4450	173540	28882	12000	14000	14082	14082	1408	1488
LALITA VERMA	38888	18177	48000	42183	38816	8247	188380	23817	14888	8848	8817	8817	8817	2081
S. S. RANA	42183	18084	54000	42183	0	14400	173710	28113	12000	18772	14113	14113	1411	4752
ALOCHAV	34248	18888	14400	14400	38742	18318	251840	48482	12000	35185	37482	37482	3748	6048
PREETI SHARMA	57880	28888	64800	57880	31561	3884	151040	18312	18888	8338	8403	8403	8403	905
DINESH YADAV	38155	18438	48000	35155	11580	14810	182030	18887	8228	10588	8850	8850	8850	3483
DEEPIKA YOGESH	32432	14810	28400	28400	32885	207	134438	18887	8228	10588	8850	8850	8850	48
R. SAMANTARA	33082	18115	48000	33082	32885	1888	123088	13812	7783	5872	5828	5828	583	440
MUKESH KR. SINGH	30288	13783	42000	30288	28207	1888	128088	14812	12000	1333	2812	2812	281	1780
GAURAV GOEL	30288	13783	38000	30288	22207	7888	128088	17482	9483	8045	7888	7888	788	743
MANITA DUTT	33755	16848	45800	33424	30884	3370	142280	12388	0	13104	12388	12388	1240	522
P. K. SAHU	27720	13115	38000	28880	28485	2416	118880	17288	8888	7216	10720	10720	1072	4578
A. K. MISRA	33080	16887	38000	33080	20803	12157	141400	48702	12800	48875	37702	37702	3770	487
B. D. ARORA	68888	28812	84000	58888	57188	1510	252340							
M. S. TYAGI														

Handwritten notes and signatures at the top of the page, including circled numbers 36, 52, 53, 54, and 55.

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JAI BHAGWAN

BO SHAWAL

B.P.MATHAN

S.K.GAUTAM

S.C.SHARMA

2000-2001

S.P.MITTA

DARYAB SINGH

U.S.CHAUHAN

DAMANJAY SHARMA

RENU MALHOTRA

VIRENDER KAUR

S.SRVATARA

DANESH YADAV

DEVENDER SINGH

A.K.SHUKLA

S.S.PANA

ALOCHANV

KHURSHED KHAN

P.K.SAHU

B.R.SETHI

P.K.VASHISHTA

LALITA RANA

DEEPIKA YOGESH

R.SANANTARA

JATA SANKAR

B.P.MATHAN

S.C.SHARMA

B.D.SIHWAL

R.S.SHERAWAT

TARA CHAND

22878	10393	31200	22878	20807	1789	91440	7288	5280	1852	2038	264	390
32983	16080	42000	33036	26620	6116	142480	17480	12000	4893	5490	549	1346
33036	15067	48000	32983	32943	40	138230	18946	12000	2803	4848	485	2208
30145	13785	38400	30146	24636	5510	128730	14746	12000	1810	2746	275	1211
32983	16667	32000	32983	16943	18040	184230	20289	12000	5102	8289	827	3994
61586	28780	42000	21488	13220	8248	318770	68931	12000	64885	57831	9846	2884
66640	30667	80000	66640	68943	6297	286470	68941	16000	49198	43941	7470	2212
61586	28780	84000	33468	25220	8248	307770	68331	18000	53982	50331	8556	2885
61586	28775	30000	15468	7226	8243	328770	71731	28000	68991	59731	10184	2894
61586	28780	84000	66438	66220	10210	277770	52861	21000	68991	59731	10184	2894
61586	28780	42000	21488	13220	8248	318770	68931	21000	54355	48931	6178	3586
61344	28881	36000	32400	7336	28081	384210	71283	17000	54693	54283	8318	2884
66672	27387	84000	66672	58833	1938	248210	48763	12000	42331	30763	8225	8785
68824	27486	61800	68824	64116	4768	283660	53086	18000	41747	37085	6306	1654
60336	27232	72000	60336	43286	15688	271480	56447	18000	40887	39447	6706	5488
40874	19144	83586	40874	44442	8832	180800	28240	16000	12124	12240	2081	2197
40876	19052	57600	42956	38648	3508	188390	23917	18000	8030	7917	1346	1233
34740	18231	48000	34740	48902	2530	164800	23380	17000	6577	6390	1085	888
61586	28780	36000	34740	31788	4871	148940	18788	12000	6837	6786	815	688
64918	28782	72000	64918	48228	8840	279770	56131	18000	44059	40131	6822	2894
53799	26016	48000	30330	22984	16346	282880	61086	12000	42889	38088	6845	3034
38510	18888	48000	26780	31034	4716	188530	62750	17000	36000	35750	6076	5828
33424	14862	28400	16266	11748	3508	161440	22432	9575	13812	12857	961	1655
45138	21088	61200	45138	40111	5027	198520	33858	12000	22807	21856	2186	1231
33036	15433	42000	33036	26687	6469	148880	18782	13000	5039	5782	885	1448
33036	15433	48000	33036	32587	469	142880	17582	14000	3919	3592	431	104
33036	15433	45600	33036	30187	2869	143280	17682	12000	5688	5652	678	642
22510	10503	32400	22510	21887	613	82010	7402	6373	1015	1029	123	137
26807	12427	36000	26807	23573	3034	111370	11674	6216	5433	5458	685	680

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2001-02

B.L.BETHI	6776	32635	78000	86282	45365	13917	322370	70711	16000	51546	54711	1084	4259
S.P.MITTAL	6776	32635	48000	28282	15385	13917	362370	82711	15000	64808	67711	1354	4258
DARYAB SINGH	68124	31403	80000	68124	64697	627	261410	69423	16000	43111	42423	848	160
CHAMANLAL SHARMA	63108	30432	42000	20664	11868	6366	339460	76636	16000	58160	58638	1187	2875
RENU MALHOTRA	63108	30432	84000	62984	53568	6366	287460	60238	21000	37148	39238	785	2875
U.S. CHAUHAN	63108	30432	60000	36964	6366	6366	321460	70438	16000	52552	54438	1088	2875
DINESH YADAV	60064	28974	84000	67084	55028	5058	277370	57211	16000	40487	41211	824	1548
PROMILA MATHUR	55044	28543	75000	64044	49057	6987	240020	46008	21000	23874	25008	500	1832
DEVENDER SINGH	60272	29098	81600	60272	52504	7768	267360	54217	16000	36608	38217	764	2375
R.K.VASHISHT	52146	25146	72000	62146	46854	6282	242850	48856	16000	29853	30855	617	1619
A.K.SHARMA	54036	28067	74400	54036	48343	5693	244850	47456	16000	30348	31455	629	1736
A.K.AGGARWAL	50256	24236	60000	49136	41765	7371	219460	39836	16000	22054	23835	478	2258
LALITA RANA	49122	23687	48000	39826	24313	17737	238250	45475	17000	24602	28475	570	442
KHURSHED KHAN	42050	20275	60000	42050	39285	2422	173720	28116	17000	8587	9116	182	711
S.S.RANA	42147	20323	60000	42147	36877	2276	184300	29290	16000	12789	13290	266	757
A.LOCHAV	41953	20228	57600	44953	37372	4581	175480	26647	16000	9458	10647	213	1402
R.SAMANTARA	50828	23896	28400	13491	2404	33167	269980	54004	6336	45230	47689	953	3392
DEEPIKA YOGESH	37301	17987	60000	35671	30013	7648	166760	23725	17000	5160	6725	135	1700
MUKESH K.R. SINGH	37061	18180	64000	37061	36840	1821	162020	22606	12000	10282	10606	212	558
GAURAV GOEL	32188	15527	44400	32188	28873	3313	137180	16438	15000	789	1436	29	876
P.K.SAHU	36736	17228	48000	35736	30771	4955	155900	41039	12000	7411	8755	175	1519
JATA BANSAR	42243	20365	62400	42243	42036	206	182160	26648	12000	16919	16548	333	62
A.K.SHARMA	33660	16232	48000	33660	31768	1882	147360	18478	12000	6220	6476	130	385
B.P.MATHAN	33608	16206	48000	33608	31784	1814	147040	19408	14000	4127	4408	68	369
S.C.SHARMA	33608	16206	48000	33608	31794	1814	147040	18408	14000	4127	4408	68	369
B.D.SHWAL	33660	16231	48000	33660	31768	1891	148270	18054	12000	5780	6054	121	365
JAGDISH MAL	28256	13024	38400	28256	24778	3480	115760	12158	9088	2421	3070	61	710
TARA CHAND	28840	12941	30000	28840	17059	9781	115250	12050	6288	3893	5762	115	1894

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FINANCIAL YEAR 2002-2003

NAME	HRA PAID	10%BP+ DA	RENT PAID	BENEFIT GIVEN	ACTUAL PAID	EXCESS BENEFIT	TAXABLE INCOME	TOTAL TAX	REBATE ALLOWED	TAX PAID	TOTAL TAX	SC OVERY	BALAN
CHANDRAN	72087	36086	64000	32040	17806	14156	398740	93822	9432	83945	84190	4210	4455
DEEPA MITAL	64820	32869	64000	62884	61331	11653	319580	69074	17000	49284	51074	2554	3684
RENU MALHOTRA	64820	32869	60000	64020	63331	1289	501680	64474	20000	49322	44474	2224	408
SAROJ SHARMA	61566	31141	64000	61566	62859	8737	278670	57801	10500	47019	47401	2370	2752
DINESH YADAV	61848	31365	61800	60984	60245	10739	297690	63387	18000	47401	48367	2418	3384
DEVENDER SINGH	66556	26591	78000	66556	49408	7147	269160	69648	20000	30138	30848	1542	2252
PRAMILA MATHUR	65548	28083	78000	58548	49917	5631	298890	60898	14532	46839	46158	2308	1775
A.K. SHUKLA	72087	36086	78000	61911	41905	20008	364740	83422	16000	65540	68422	3421	8303
B.R. SETHI	64820	32869	62000	20460	6331	51129	366890	63877	18000	68803	68677	3434	3508
CHANNANJAY SHARMA	66132	33434	60000	66132	62988	3686	304760	65428	10800	56551	54828	2746	1123
DARYAB SINGH	63668	27822	68000	63668	35078	16590	289900	68270	16000	49525	43270	2184	4909
R.E. VASHISHT	64820	32869	60000	30460	27591	11089	347820	78288	18000	62933	63286	3163	3486
U.S. CHAUHAN	76787	38286	72000	60334	33702	16332	408840	96892	18000	80747	81892	4095	5240
RULARRAMAN	60408	29690	64200	61642	31240	20402	312268	67710.4	16500	48394	52710.4	2611	6427
LALITA VERMA	64768	29227	72000	61768	45778	6990	238310	44893	18000	26502	34893	1495	1844
A.K. AGGARWAL	43318	21797	60000	43118	36803	7316	194040	32212	13500	17342	18712	936	2308
A. LOCHAV	43874	21867	60000	43314	38103	5211	182780	31837	15000	16036	16837	842	1843
R. SARMASHTARA	40282	20368	28800	15368	8432	6838	244180	38248	4751	32987	33457	575	2325
KHURSHIED KHAN	43216	21848	60000	43216	39152	5064	182180	34657	15500	15356	15356	928	522
AMITA DUTT	38238	18972	4400	32858	28328	6399	189179	22851	20000	11192	28328	1453	1453
MUKESH NR. SINGH	38630	18630	64000	38830	34370	4460	178000	27008	10500	16775	17502	895	1453
ANALI RAMJAN	27225	13759	36000	26015	22241	3774	163800	23140	20000	2109	3140	157	1188
D.A.P. SHARMA	28480	14422	42000	28480	27578	902	116190	12838	2181	10791	10457	523	188
JAG MOHAN	28480	14422	42000	28480	27578	902	113190	12838	10822	1716	1816	91	189

Handwritten notes and circled numbers: 49, 54, 57, 58, 59.



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~~Para-52~~ Para-50

PARA (Ref. Memo No. 17 dated 9.6.2011)  
Sub: Contingent vouchers for the year 1998-99 to 2003-04.  
Test check of contingent vouchers for the year 08-99 to 2003-04 revealed the following irregularities.

i. Quotations/tenders required - Following are few of the cases where tender/quotations were not shown to audit.

i. Vr. No. 8876 dated 27.10.99 for Rs. 7180/- library periodicals of contingent purchase/printing of library material from I.G. Enterprises, Tri Nagar, vide his bill No. 2084 dated 21.9.99

ii. Vr. No. 887 dated 28.10.99 Sc. Contingency Rs. 18310/- Repair of instrument of the department of Bio Chemistry.

a) Payment made vide cheque No. 269185 dated 28.10.99 for Rs. 18310/- against bill No. 004 dated 5.11.99 to Win Tech. Engrg. Services, Paschim Vihar (Ref. His acknowledgement of payment vide his ref. NO. 051 dated 5.11.99). In this case it is not clear as to how the full payment was made in advance on 28.10.99 against his No. 004 dated 5.11.99 when there was no such condition from the dealer. (Ref. His proforma invoice No. 045 dated 8.6.99).

b) No one has certified that the work was got done satisfactorily and as per specification from the authorities. Audit needs elucidation on the above.

iii. Vr. No. 903 and 904 both dated 2.11.99 for Rs. 2400/- and Rs. 450/- respectively. - contingency account - Purchase of calculators from summer chand/saini, Khadi pur, Delhi 36 vide his bills No. 41 dated 26.10.99 for Rs. 1800/- Bill No. 42 dated 26.10.99 Rs. 450/- and Bill No. 43 dated 26.10.99 Rs. 450/- only.

iv. Vr. NO. 1449 dated 28.2.2003, Rs. 3025/- Gasden expenditure Purchase of Flower Pots from Hari, Uttam Nagar vide his bill No. 104 dated 15.2.2003.

v. Vr. No. 425 dated 20.7.2001 - office stationery for Rs. 6095/- Purchase/printing of office stationery viz. attendance Registers etc. from M/s East Punjab Printing works vide his bill No. 241 dated 20.6.2001.

In all the above cases, quotations/tenders files be produced to audit immediately.

vi. From time to time, Finance Department GNCTD and sales tax department of GNCT of Delhi has issued instructions/guidelines while making purchases wherein HOD were requested ensure that prescribed purchase procedure is followed, and the supplying firm has availed local sales tax registration number in Delhi and also to see that the sales tax applicable for the commodity being purchased in Delhi is

Settled  
Per  
16/10/18  
Poonam Chahal  
FAB  
Page no-32



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Sethi  
P.O.  
Poonam Kaur  
IAO  
P.O. No. 32

charged from the departments, when goods are proposed to be supplied by a Delhi dealer. Stress was given on control of tax evasion. It has been noticed that the instructions have not been followed strictly. During audit period there are number of cases where purchases has been made from suppliers who do not have Sales tax registration number. All above mentioned cases at serial No. 1 may be referred to. It may be ensured that in future instructions and CIX Rules are observed strictly.

Per P-50

PARA (59)  
MEMO No. 18 dated 09.06.04

Sub: Incentive for promoting small family norms

As per Rule (C)S (Revised pay rules 1997) the personal pay drawn by the employees (who had adopted small family norms prior to 1.1.96) in the pre-revised scale shall be revised so as to be equivalent to the lowest rate of increment applicable in the relevant revised scale of pay corresponding to the pay scale of the post against which the employee concerned had initially earned the personal pay in the applicable pre revised scale of pay. During the course of test of accounts and other relevant records it is observed that the personal pay has been revised wrongly. Moreover, no entry of grant of personal pay as well as revision thereof has been made in the service book of the person concerned. The details of the employees whose revision have been made incorrectly is detailed under, and recovery thereof up to May 2004 has been calculated which may be recovered after due verification under intimation to audit.

289-13  
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NAME	INCREMENT REVISED PRIOR INCREMENT TO 1996 W.E.F 1.1.96		ACTUAL TO BE FIXED RECOVERY	
1. MRMS/D R PRAMOD SAGAR	125	420	325	6685
2. B.B. BAHIYA	125	420	325	6685
3. R.K. VASHISTA	75	325	275	5050
4. RASHMI WARDHAN	75	325	275	5050
5. KUMUD SHARMA	75	325	275	5050
6. A.C. JAIN	30	150	100	1010
7. HAWA SINGH	15	80	70	7575
8. Y.P. BAKSHI	40	175	100	7575
9. S.N. JHA	40	175	100	2825
10. B.S. NEGI	30	125	100	58075
				32220

Settled to 3/8/10

Settled to 3/8/10

In all other cases, if any, may be reviewed and recovery may be affected and necessary records may also be updated under intimation to audit.

35855/- o/s. 9/1 3/8/10

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PARA 13 (Ref. Memo No. 20 dated 11.6.2004)  
Sub: Non-recovery/non-settlement of audit objections.  
Rule 62 of Receipt and Payment Rules states that when an Accounts Officer disallows a payment as unauthorized, the disbursing officer is bound not only to recover the amount disallowed without listening to any objections or protest but also to refuse to pay it in future till the accounts officer authorized the payment to be resumed. But it was found that there are 65 old paras for the period 89-98 containing recovery to the tune of RS. 1178000/- (Rupees eleven lakh seventy eight thousand Only) but no concrete steps has been taken to either for settlement of old paras or for making the efforts to recover the amount pointed out by the audit from the concerned defaulters, which is a serious lapse on the part of HOO/DDO. Necessary immediate steps may be taken to settle the old paras after making the recovery from the defaulters.

Para-14  
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PARA 14 (Ref. Memo No. 21 dated 11.6.2004)  
Sub: LTC Advance /Claims

The following irregularities were noticed in the LTC advance/claims.  
As per LTC Rules, when advance is taken, the claim should be submitted within one month from the date of execution of the journey. If not, outstanding advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further, penal interest @ 2% over GPF interest on the entire advance from the date of drawl to the date of recovery will be charged. In the following few cases the advance has not been adjusted till date.

Para-14

Sl. No.	Name (Dr./Mr./Ms.)	Amount in Rs.	Penal Interest	Date of advance
a.	O.P.Kapoor	13572	679	15.2.03*
b.	D.C.Sharma	14022	16686	22.12.95
c.	Pawan Kumar	2144	1800	1997-98.
d.	Krishan	5292	3704	5.3.99
e.	Onkar Singh	23220	11772	11.7.2000
	Total	58250	34641	

\*Sh. O.P.Kapoor was further granted an advance of Rs. 29502/- on-12.4.04 without adjusting the previous advance.

In the following few cases, the advance has been refunded back by the employee after a lapse of certain period but no penal interest has been charged.

Sl. No.	Name (Dr./Mr./Ms.)	Date of advance	Date of refund	Amount in Rs.	Penal interest in Rs.
a.	Saheb Singh	2.5.2000	27.5.2003	11167	4355
b.	Rakesh Kumar	11.12.2000	30.6.2003	1080	644
c.	Jai Krishan	18.6.96	14.6.2002	2895	2428
d.	A.K.Sharma	4.12.97	28.8.2003	2556	2040
e.	Sri Krishan	8.7.96	13.3.2000	11960	6698
	Total:			30558	16165

Sent on 3/8/18.

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15521/-

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Sent let & taken by Mr. H.

11. Brijat K. 1/10 1/24 Nov

- iii. As per LTC Rules, a joint declaration should be obtained from the spouse who is working in Govt./Semi Govt. autonomous local bodies to the effect about details of family and preference of claim and the same be pasted in the service book. Also, at the time of passing of claim a certificate from the employer of the spouse may be obtained regarding non-preference of the claim. But it was observed that the Rule is not being followed.
- iv. As per Rule, when claim submitted within stipulated time but unutilized portion of the advance not refunded, interest is chargeable on that amount from the date of drawl of advance to the date of recovery. Few such instances noticed are as under.

Sl. No.	Name (Dr./Mr./Ms.)	Dt. Of Claim submitted	Date of refund	Amount in Rs.	Penal inte rest in Rs.
a.	P.K.Malhotra	16.8.2000	8.11.2000	4264	277
b.	B.S.Dahlyn	6.11.98	31.3.2000	3508	491
c.	J.C.Palwal	15.7.2000	21.7.2003	5976	2928

- v. It has also been observed that the Block Year of LTC for any wherein India and as well as Home town has been written incorrect which may result in wrong debit of block. Few such instances are as under.

Sl. No.	Name (Dr./Mr./Ms.)	LTC	Block written	Correct block year
a.	Raj Kumar	HTC	2000-2002 2002-2004	2000-2001 2004-2005
b.	Atar Singh	LTC	1991-94 1995-98 1999-2002	1990-93 1994-97 1998-2001

The current LTC Block is 2002-05 which may be bifurcated in two home town block as 2003-03 and 2004-2005.

- vi. It was observed that Sh. R.K.Mohan has claimed home town LTC for the Block 2000-2001 in respect self only to visit Secunderabad during 4.9.2000 to 4.11.2000 claiming a fare of Rs. 9710/-. Again, he along with his wife visited Secunderabad and claimed HTC for the Block year 98-2001(2000-01) during the period March 2001 claiming a fare of Rs. 6462/-. Since he has already claimed HTC in respect of self the claim will be admitted for his wife only. Hence a recovery of Rs. 3231/- may be made after due verification under intimation to the audit.
- vii. It was observed that Sh. U.S.Chauhan has availed HTC for the block 98-99 in respect of self and family members for visiting Jam Nagn/Ahmedabad during the period 25.12.98 to 31.12.98 claiming a fare of Rs.9576/-. Again he claimed an LTC for the block 98-01 in respect of self and family members for visiting Ahmedabad/Jainnagar during the period 31.12.99 to 6.1.2000 claiming a fare of Rs. 19605/-. Since he has

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- already availed LTC for the block 98-99 he can avail another LTC for the block 2000-01 or in lieu of that LTC (any wherein India) during the period 2000-2001. Since he has made his onward journey on 31.12.99 the claim will be debited against the block 98-99 which he has already availed. So the claim cannot be allowed so recovery of Rs. 19605/- may be made after due verification under intimation to the audit.
- viii. Sh. S.P.Mittal has claimed LTC for the block 94-97 to visit Ajmer in respect of self and family members by train claiming a fare of Rs. 2030/- But on return journey he came back to Delhi via Jaipur claiming a fare of Rs.2645/- As per LTC rules, the claim should have been restricted to the direct and shortest route of place of visit. i.e. to the extent of Rs. 2030/- Hence an overpayment of Rs. 615/- has been made which may be recovered after due verification under intimation to the audit.
  - ix. Sh. Hukam Chand, Mali has availed LTC for the block 98-2001 (wrongly written as 99-2002) for visiting Kanyakumari in respect of self and family members during the period 13.2.2001 to 25.2.2001 by 2<sup>nd</sup> AC train claiming a fare of Rs. 19690/- His basic pay on date was Rs.3350/- and accordingly to which he has entitled to sleeper class fare. And his claim should have been restricted to the entitled class. The sleeper class fare on the date of journey may be obtained and claim be restricted to the extent admissible and the balance overpayment may be recovered after due verification under intimation to audit.
  - x. Sh. Bache Singh, Lab Asst. Has availed LTC for the block 98-2001 (wrongly written as 99-2002) for visiting Trivandrum in respect of self and family members during the period 22.1.2001 to 3.2.01 by 2<sup>nd</sup> AC train claiming a fare of Rs. 12380/- His basic pay on that date was Rs.5250/- and accordingly he was entitled to 1<sup>st</sup> class/AC 3/Acc chair car. Hence his claim should have been restricted to the entitled class. The rail fare of the entitled class of the employee on the date of journey may be obtained and the claim be restricted to the extent admissible and the balance overpaid may be recovered after due verification under intimation to audit.

Similarly, other cases may also be reviewed, and discrepancies/shortcomings noticed may be removed and overpayment, if any, may be recovered after due verification under intimation to audit.

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Sub. Payment of Electricity bills

An amount of Rs. 3,24,400- has been found made to the BSES Rajdhani towards the payment of electricity charges vide voucher no. 18 dt. 05.4.2004. The due date for payment was 24.3.04 but the payment by the College was made after the due date i.e. 05.4.2004 thus incurring an extra expenditure of Rs. 4,700- in account of late payment charges. The above amount- also includes an arrear payment of Rs. 2,67,835- . Approval/Sanction of the Competent authority to make the expenditure on late payment charges was not found obtained. Therefore the expenditure may now be got regularised and compliance shown to the audit. Reason for accumulation of arrears payment may also be conveyed.

15.10.2018  
SETTLED

Para no. 5

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Ref. Memo no. 7  
Dt: 03.7.2006.

Sub. Investment of funds in Fixed deposits

The college has created a development fund of no. 10317. As per list- entry available in the investment- register, the contribution from students accumulated in the funds was last invested in FD on 18.7.200 and this was due for maturity on 18.7.2003. But neither the FD got renewed after its maturity nor the funds utilised for any benefit to the students. Similarly Rs. 30,00,000- invested in SBI UTI of which maturity date was 31.3.07 is also lying unutilised or without getting the FD renewed for a considerable period. The investments made by the College so far may be reviewed and proper investments after following requisite formalities may be made in order to gain maximum returns therefrom.

Entries made in the investment register was not found signed by the officer responsible to maintain the record in token of having verified the correctness of entries.

Settled  
R. Anand  
A.O

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Part-5A

~~Part-5B~~

By Memo No. 6  
Dated 27.6.2006

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during the scrutiny of records for the period under audit following irregularities were noticed:-

(i) Mrs. Anjali Kumar availed LTC (Home Town) for the block year 2004-05 to travel from Delhi to Chennai and back. As per tickets attached with the claim the official was travelled by private airlines. The claim is; Jet Airways paying an amount of Rs. 5978. In accordance with Govt. order no. 31011/4/97 EAM.(4) dt. 09.2.98 journey by private airlines is not admissible hence the claimed amount of Rs. 5978 is irregular. In view of above the amount of Rs. 5978 is shown to the audit. Settled April 2010

(ii) Dr. Sudhir Vasal Reader who is drawing a basic pay of Rs. 18300- travelled to Thiruvandrum via Bangalore and availed LTC for the block year 2002-05 as under:-

Delhi to Bangalore by Air	for two	Rs. 11,600.-
Bangalore to Thiruvandrum by Train III AC		1496.-
Thiruvandrum to Bangalore	by AC	2652.-
Bangalore to Delhi	by Air	11,600.-
	Total:	<u>27,548.-</u>

Since the claim is to be restricted to the direct & shortest route and hence admissible to the entitled class i.e. I AC the claim may now be admitted and regulated and recovery made from the official as under:-

Delhi to Thiruvandrum by 1st AC Train	for 02	10557.-
Thiruvandrum to Delhi		10557.-
	Total of claim admissible	<u>21108.-</u>

∴ Exact payment to be recovered is: Rs. 6440  
(27548 - 21108)

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(iii) Since branches & work side which the advances drawn by the officials adjusted were not entered in the LTC advance register, the adjustment/settlement made in respect of all other advances should not be verified by the audit. It may therefore be intimated to the audit settlement during the audit period.

(ii) As per advances register amounts were drawn sanctioned but not used and remitted back after a long period without paying any penal interest applicable thereon. The penal interest payable as per rule may now be recovered from the officials concerned and compliance shown to the audit:-

Sl. No.	Name of the official	Am't of advance	Date of drawal	Date of remittance	Page no
1.	S/Sr. Thawa Singh	3825-	05.8.96	13.6.02	478
2.	Jai Kumar	2895-	18.6.96	14.6.02	160
3.	Shri Krishna	11960-	08.7.96	05.5.00	209

(iv) In following cases LTC advances were granted but no further entry on its settlement made in the LTC advance register. If these advances are not settled, so far the advance drawn alongwith penal interest may be recovered immediately under intimation to the audit:-

Sl. No.	Name of the official	Am't of advance	Date of drawal
1.	S/Sr. P.K. Mathotra-	30240-	23.7.2004
2.	Satiya Veer Singh	14,400-	04.8.2001
3.	R.K. Sutha	5,760-	13.3.1997
4.	S.P. Shukla	16,320-	23.5.2003

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Para 20 (20) - Page 8 - 57

must bear the signature of the issuing officer as per rule 59 of RCR rules every bill/voucher specifying the amount payable both in words & figures. During the scrutiny of vouchers it was noticed that the above requirement is not fulfilled. Therefore it may be entered in future that all bills/vouchers should be recorded therein with the signature of the issuing officer.

was found followed while making the following purchase. In view of above, the expenditure may be got regularized now from the Competent Authority when intimation is given to the audit.

Voucher No. & Date	amt. of Expend.	Item purchased
1531 dt. 30.3.2005	39,997.	Library books
1529 dt. 30.3.2005	48,303-	— Jyoti Sanjay Prakash
1528 dt. 30.3.2005	42,743-	Books from M/S Brothers Publications

Settled  
15.10.2018  
IAO  
Poonam Lal, IAO  
Per No. 32

Para No. 21 (20)

Ref Memo No. 9  
Dt: 04.7.2006

Sub: Personal Salary Register

Payments made on account of Honorarium, Tuition fee, reimbursement, Pay arrears, officiating allow, leave encashment etc were not found entered in the PBR in the absence of which the exact income of an official for tax recovery could not be made. Advances paid to the officials along with its details such as bill no. & date, no. of recoveries, amt. of instalments etc. were not depicted in the salary register in the absence of which the refund of advances drawn could not be verified.

The Personal Salary Register (Pay Bill Register) has been maintained in computer print-out which requires to be changed and register in the prescribed form is to be opened. All the payments made released to the officials may be entered therein.

Settled  
IAO



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~~Part 5 - Page - 58~~

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Reg. no. 16  
 05.7.2006

Service, but by some...  
 from the...  
 be asked to return the books immediately or  
 remit the cost of the books as specified as under...

Sno.	Name of the Officer	Total cost of books
1.	Dr. Sharan Lal	Rs. 1627/50 p.
2.	En. S. S. Shukla, Lecturer	Rs. 7219/40 p.
3.	En. S. N. Singhal, Reader	Rs. 7004/45 p.

Books from the following students are also required to be got returned for which reminders may be issued or the cost of them books be recovered from them :-

Sno.	Name of the Student	Roll no.	Class
1.	Hiranchara Dutt Sharma	159	BSc (H) Botany
2.	Manita Sharma	162	Chemistry
3.	Abhinav Sharma	302	Chemistry
4.	Kehik Diner	447	BSc (a) Comp. Science
5.	Anurag	562	BSc (K) B
6.	Saurabh	572	
7.	Vikash Kumar Pant	616	
8.	Sudhanshu Kumar	735	BA (H) English
9.	Jain Kumar	736	
10.	Deepan Ray	1508	B.Com (P)
11.	Abhishek K. Mishra	1576	
12.	Rajinder Kumar	1718	

Some of the items available on library stock (non-consumable) have already outlived their useful life but are still kept on stock. All such unsalvageable items may be identified and condemnation proceedings initiated. For such examples are given below:-

Sno.	Name of the item	Date of purchase	Cost	Qty.
1.	Stool (Handy)	01.9.1968	Rs. 60.	6
2.	Emergency lights	06.11.1969	Rs. 357/70 p.	12
3.	Leather bag	14.09.1973	Rs. 35/31 p.	24

Annual physical verification of stock of library books may be conducted and result thereof be recorded under the signature of H.O.

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 15/10/2018  
 Part 5-32

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Part - 57  
Ry. Memo No 17  
31-06-7-01

Income other than salary earned by the person in question, Reader amounting Rs. 9690. has been wrongly deducted instead of adding for tax calculation as tax applicable on this amount may now be recovered as under:-

	as per audit
Income other than salary earned	1147110.
Less: Tax already deducted	447710.
	7690.
	4,38,028.
	4,57,402.
	10,500.
	4,27,528.
	4,46,708.
	10,2258
	15000.
	67,258
	7745.
	89,003.
	74933.
	85,003.
	5730.

The rent rebate allowed u/s 10(13)A to the officials as per details given below is found to be incorrect. Therefore the tax applicable on the excess rebate may now be recovered as per calculation given below:-

Sr. Name & Designation	Rent p.a.	10% Rent rebate allowed	10% Rent rebate applied	Excess rebate allowed	Tax @ 30%	Edu. Ex. 17% @ 2%	Ant. 2% recovery
1. Dr. R. S. Tiwari, Reader	90,000	9000	5740	3260	978	150	1550
2. S.P. Mittal, Reader	72,000	7200	3940	3260	978	150	1550
3. Anil Kr. Aggarwal	90,000	9000	6351	2649	795	118	1222

In following cases rent receipts were not found obtained from the officials and verified before allowing rebate. Since the rebate was allowed without verifying the rent receipts the rebate already allowed is irregular and requires recovery as under:-

Sr. Name & Designation	Amt. of rebate allowed	Tax	Edu. Ex.	Ant. 2% recovery
1. Dr. R.N. Vishwani, Reader	29,240	11772	235	12087
2. Anil Kumar Malhotra	51,849	15555	311	15866
3. Dr. Geeta Sharma, Reader	75,975	22793	455	23248
4. Dr. Premila Malik	67,020	20106	402	20508
5. Dr. Divender Singh, Reader	94,626	28388	568	28956
6. Dr. Babita Gupta, Lect	33,223	9967	199	10166
7. Dr. Balkrishan Dubey	48,604	14605	292	14897
8. Ms. Anjali Raman, Lect	38,226	11468	229	11697
9. Dr. Jas Virendra, Lect.	40,040	12012	240	12252
10. Dr. Satish Kr. Mishra, Lect	22,040	6612	132	6744
11. Mr. Shashank Mohan Khandwal, Lecturer	30,646	9194	184	9378

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in supporting documents against which the  
 rebates allowed were not from the same source as  
 Calculations sheets. The same may be obtained from the  
 official concerned failing which the applicable may be  
 presumed under intimation to an auditor.

Sr. No.	Name of Designation	Amount	Document Missing
1.	Smt. Rama Patraik, Principal	30,000 -	Tax Saving bond
2.	Dr. P. N. Singhal, Reader	30,000 -	do
3.	Dr. G. K. Sharma, Reader	12,000 -	Tickets for receipts
4.	Dr. Neeru P. Bhandarkar, Sr. Lect.	10,000/1000	4C/V.S.P
5.	Dr. Arvind K. Dhanu, Reader	20,000/74111 -	1184 P/P/111
6.	Dr. Leeladevi Dhanu, Sr. Lect.	10,000 -	Rebate of 10000
7.	Dr. Pravin Singh, Sr. Lect.	10,000/30,000/30,000 -	4C/Bond/PPC
8.	Dr. Anjali Ramani, Lect.	15000/25000 -	4C/PPC
9.	Dr. Smiti Rang, Sr. Lect.	30,000 -	Tax Saving Bond

Settled  
 16.10.11

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Page no 14

Sub: Final Accounts - 2009-10

Ref. Memo No. 18  
 Dt. 6.7.06.

(i) An amt. of Rs. 278,807/14 p. has been entered  
 on the liability side of the balance sheet under the  
 head state cheques (out dated cheques). Efforts be made  
 to locate the beneficiaries of these cheques failing  
 which these cheques be got cancelled and adjustment  
 entries made in the books of accounts.

(ii) An amount of Rs. 1,80,538/40 p. appears  
 under the head sundry creditors i.e. liability payable  
 by the college and Rs. 5,47,40/20 p. under sundry  
 amt. due from others. Efforts to liquidate this  
 accumulation may also be initiated by making  
 correspondence to the concerned.

(iii) As per Income Expend account an  
 expenditure of Rs. 95,601 - has been incurred for the  
 procurement of science apparatus whereas this amount  
 has not been reflected in Fixed Assets.

(iv) Depreciation in Fixed Assets is  
 not either charged or reflected in Income Expend  
 account and balance sheet of assets are  
 shown in the balance sheet without depreciation  
 their value must have been overstated  
 and will not reflect the true financial condition.

Settled by  
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Para 100  
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Ref. Memo no. 19  
Dt: 07.7.2006.

Sub: Group Fund Expend.

The following contracts have been made in this case in construction in installation of gate in Staff Club in Principal's residence and of Group fund:-  
 No. 100 Dt: 22.7.2004 Rs. 60,500.  
 No. 78 Dt: 16.7.2004 Rs. 93,500.

Approval of the Building Committee to make the above work alongwith all formalities followed in as shown to the audit.

Payment of Rs. 405/- has been made against the telephone bill of phone installed in Principal's residence (Tel. no. 25710982) out of Group fund. This should have been from the Office Exp. Necessary transfer entry be made and Compliance shown to the audit.

An out-dated cheque no. 079603 Dt. 06.1.04 for Rs. 1052/- has been found attached with V. no. 24 Dt. 6.5.2004 concerning Zosha Caterers. If the payment is not to be made, the cheque may be got cancelled and entry to this effect made in Register.

SEHED.  
Per  
15.10.2018  
IAO  
Poonam Kaur

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Para no. 101  
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Ref. Memo no. 20  
Dt. 07.7.2006.

Sub: On Production of records

The following records were not produced to the audit in its entirety. The same may be traced out/maintained and shown to the next audit:-

- 1) Fees Registers
- 2) Purchase files
- 3) Income tax records of Non-Teaching Staff and in 7046 Teaching Staff (list provided to the College).
- 4) Stock registers (Consumable and non-Consumable).
- 5) Property Registers
- 6) Canteen Records
- 7) OPA Register
- 8) Short/Long term Adv. register
- 9) Grant in Aid register
- 10) Expense information
- 11) Attendance register for teaching staff

Taller as per  
attached  
IAO

(JASBIR KAUR)

Para-15

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Para No. 02 (Ref Memo No. 09 dated 23.10.07)

Sub :- LTC Claim

During the test-check of records of Shivaji College for the period 2005-06, the over-payment of LTC was detected in respect of following officials which may be recovered after due verification under intimation to audit.

1. Vr No. 500 dated 29.08.05 for Rs. 24588/-

Dr. Deryab Singh, Reader has claimed LTC from Delhi to Ooty in respect of his two children for the block year 2002-05 during 08.06.2005 to 18.06.2005. They performed journey from Delhi to Bangalore and Bangalore to Delhi by air. The journey from Bangalore to Ooty and from Ooty to Bangalore by private taxi. As per LTC Rules, the declared place of destination should be touched by the prescribed mode of transport, hence the claim of the official cannot be allowed, recovery of the same may be made after due verification.

2. Vr. No. 884 dated 02.11.05 for Rs. 5200/-

Smt Suman Kharbanda, Reader (BP 14100/-) has claimed LTC from Delhi to Jammu in respect of self, Husband for the block year 2002-05. The journey performed during 07.05.04 to 09.05.04. The return journey was performed on 09.05.04 and as per LTC Rules the claim should have been submitted before 09.08.04 but it was seen that the official has submitted the claim on 23.02.05 vide Dy. No. 2986/04 dated 23.02.05 hence the claim could not have been materialized.

Settled & Adm'd  
IAO

3. Vr. No. 0997 dated 25.01.05 for Rs. 38884/-

Sh. G.N. Singhal, Ex-Reader in department of Chemistry has claimed LTC for the block year 2002-05 from Delhi to Kanya Kumari & back in respect of self and wife by air during 05.10.05 to 13.10.05 claiming an air fare of Rs. 38884/-. Here it may be certified that the official was in service on 05.10.05 and also mention his basic pay on that date failing which the claim paid to the official be recovered.

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Para-65 86 Para-60 61

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Para No. 67 (Ref Memo No. 06 dated 18.10.07)

15 Para-16

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Sub :- Electricity Bills Payment

The scrutiny of the Electricity Bills Payment to BSES, Rajdhani Power Ltd for the year 2005-06 shows that Rs. 41,075/- and Rs. 133292/- was paid vide Vr. No. 49/29.04.05 and 893/08.11.05 which include Rs. 607/- as late payment surcharge in first amount and Rs. 1955 as late payment surcharge & Rs. 996 as previous arrear surcharge in second amount of Rs. 133292/-..

Since college is a government institution, hence the late payment surcharge and previous arrear surcharge could have been waived off if the matter was taken up with the BSES by the college authority. Necessary action in this regard are required to be taken to waive off the above surcharges and get adjusted in the future bills and intimated to audit accordingly.

Moreover it is also observed that payment of electricity bills is made at non-domestic rates whereas it should have been made at domestic rates, which is irregular, so actions may be taken to get the bills at domestic rates and over- payment made be got adjusted in future bills under intimation to audit.

Partially settled  
10/12/18

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~~Para No. 26~~  
(91)

~~Date 9-62~~  
Date 9-62

**PART-II CURRENT REPORT.**

Para No. 1 (Ref. Memo No. 15 dated 06.04.09)

Sub :- Income tax

The scrutiny of the income tax records produced to the audit for the year 2006-07 shows the following discrepancies :-

1. Amount of HRA exemption is calculated wrongly.
2. The proof of saving are not attached.
3. Less tax is recovered

(27)

Due to above the income tax to the tune of Rs. 35278 is still due for payment (Annexure-II), the cases as per Annexure III may also be reviewed along with Annexure - II, and necessary action may be taken after due verification under intimation to audit.

(92)

Para No. 22 Ref. Memo No. 88 dated 27.03.09

Sub :- Bank Reconciliation Statement

The Bank Reconciliation Statement of Shiyaji College, Raja Garden for the Month of March 2007 showed that cheques amounting to Rs. 3703118.31 were issued but not presented for payment. Some of the cheques were more than four years old. Since the validity of cheques have already been expired, hence action may be taken to adjust/write off the above cheques, as per the provisions under intimation to audit.

Also the BRS shows that cheques amounting to Rs. 1180 & Rs. 330 dated 24.07.98 and 29.04.04 were deposited in bank but not credited by bank, Necessary steps are required to be taken to get these amounts credited in the college accounts.

*[Handwritten signature]*  
20/11/14  
D.A.

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## STATEMENT OF RECOVERY OF INCOME TAX FOR THE YEAR 2006-07

No.	Name & Designation SH/SMT/MISS	Gross income (in Rs)	Tax able income	Tax due	Tax already recovered	Tax still to be recovered	Remarks
1.	R.N VERMANI (READER)	561963	524746	78972	78707	265	Amount of HRA rebate calculated wrongly
2.	SAROJ SHARMA (READER)	558970	449753	52455	51196	1259	Amount of HRA rebate calculated wrongly
3.	DINESH YADAV (READER)	547036	382449	66030	63350	2680	Amount of HRA rebate calculated wrongly
4.	GEETA SHARMA (READER)	545032	348675	55185	54926	259	Amount of HRA rebate calculated wrongly
5.	V.P.S. MALIK (READER)	520134	319444	47196	45757	1439	Amount of HRA rebate calculated wrongly
6.	DEVENDER SINGH (READER)	537110	340360	53150	50274	2876	Amount of HRA rebate calculated wrongly
7.	RAVI NARAYAN SAMNTRA (READER)	427714	314657	45285	42966	2319	Amount of HRA rebate calculated wrongly
8.	BABITA GUPTA (LECT)	313482	165435	4679	4580	99	Amount of HRA rebate calculated wrongly
9.	BAL KISHAN DABAS (LECT)	323860	176006	10406	7536	2870	Amount of HRA rebate calculated wrongly
10.	ANJALI KUMARI (LECT)	289630	154522	2452	1656	796	Amount of HRA rebate calculated wrongly
11.	SATISH KUMAR MISHRA (LECT)	239196	166852	8537	4967	3570	Amount of HRA rebate calculated wrongly
12.	DALIP KUMAR (LECT)	230176	148399	4937	4521	416	Amount of HRA rebate calculated wrongly
13.	RAJESH KUMAR (LECT)	246372	181035	11431	11008	423	Amount of HRA rebate calculated wrongly
14.	ARJUN GHOSH (LECT)	245736	164800	8119	7487	632	Amount of HRA rebate calculated wrongly
15.	TULIKA (LECT)	238542	155569	2666	1180	1486	Amount of HRA rebate calculated wrongly
16.	VIJAY KUMAR (LECT)	280061	133696	3437	2956	481	Amount of HRA rebate calculated wrongly
17.	V.C. CHADHA			59200	57484	1716	Less Tax recovered
18.	USHA SHARDA (READER)	547036	437436	83438	79868	3570	Amount of HRA rebate calculated wrongly
19.	S.P. MITTAL (READER)	369970	263570	29652	21530	8122	Amount of HRA rebate calculated wrongly
	Total					35278	



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Annexure-III

In the following cases saving proofs for the amount mentioned against the names of officials / officer have not been attached along with the calculation sheet, either the saving proofs may be shown to the audit. In the absence of the proofs. The tax calculation sheet may be revised and due tax may be recovered under intimation to audit.

S.No	NAME (SH/SMT/MS)	SAVING PROOF REQUIRED
1.	DARYAO SHING (READER)	Interest of HBR for Rs 23160/-
2.	VIJAY MOHAN (READER)	Housing loan for Rs 100000/-
3.	P.K. MALHOTRA (READER)	Notified Units LTC + other -25000 +LIC- 35000
4.	AMARJIVA LOACHAN (READER)	HBA Principal - 54168 interest 78294 signed by the manager of the Bank
5.	KHURSHID KHAN (READER)	HBA Interest 126970/- Principal 8341/- certificate not signed by the manager of the Bank
6.	APARNA JAIN (LECT)	Saving rebate for Rs 10000/- was allowed but proofs attached for Rs 92880/-
7.	TEJIBIR SINGH RANA (READER)	LIC for 10000/- not attached. Rs 99287/- was deduced from Gross Income but no proof attached
8.	DIHARAMVIR CHAKRA READER	LIC of Rs. 41149, PPF-Rs. 20000, Bond-Rs. 36000 are not attached.

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S.No.	Item	Particular	Balance
1.	Sodium Hydrixide	Op. Balance	500G
		Purchased 500g on 26.12.06	1.000kg
		Purchased 1 Kg on 05.12.08	2.000Kg
2.	Thymol	Purchased 100g on 22.12.05	100g
		Purchased 100 g on 26.12.07	200g
3.	Sodium Litrare	Purchased 500g on 20.01.01	500g
4.	Fast Green	Purchased 500g on 15.03.01	500g
5.	Sudhan III	Purchased 100g on 24.03.04	100g
		Purchased 10g on 26.12.07	110g

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From

Gen  
Vidya Misra  
Lab

1. Rami Sallu & Eymaerw  
4116 B Azad Ali Rd. N.D. 110002

Gen 3001-

2. Mrs. BTK. Bio - Science  
58 B, NU Pitam Pura  
New Delhi 88.

Gen 8801- call  
Gen 9601-

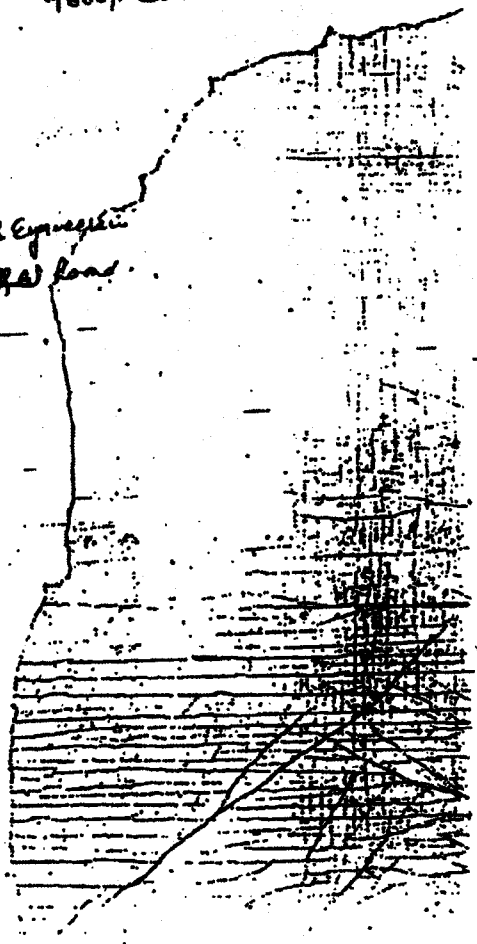
3. Mrs. Taruna Jain Business  
7359, Azam Nagar,  
Main Qutub Road, N.D. 110055

Local 7001- call  
Gen 62001-

4. Mrs. Bangalore Genet.  
B- C, Mohammad Pur  
Near Bhikaji Cama  
Place N.D. 66

9600/ call

Genet Awarded to Rami Sallu & Eymaerw  
4116 B Azad Ali Rd Road.



(3)  
 12/11/11

Item

Study of Spring constants.  
 Compare Ser and wire (separat)

Dept. of Physics, Saurji College

Rates quoted by

M.S. Kishor: Se & Suptical  
 Rs 4000, Suptical  
 Nagar, Baramati Dist.  
 Rs 745 each.

ANSWER R 5 - VI

2. Steam Boilers - 30m<sup>2</sup> Lat - 344-

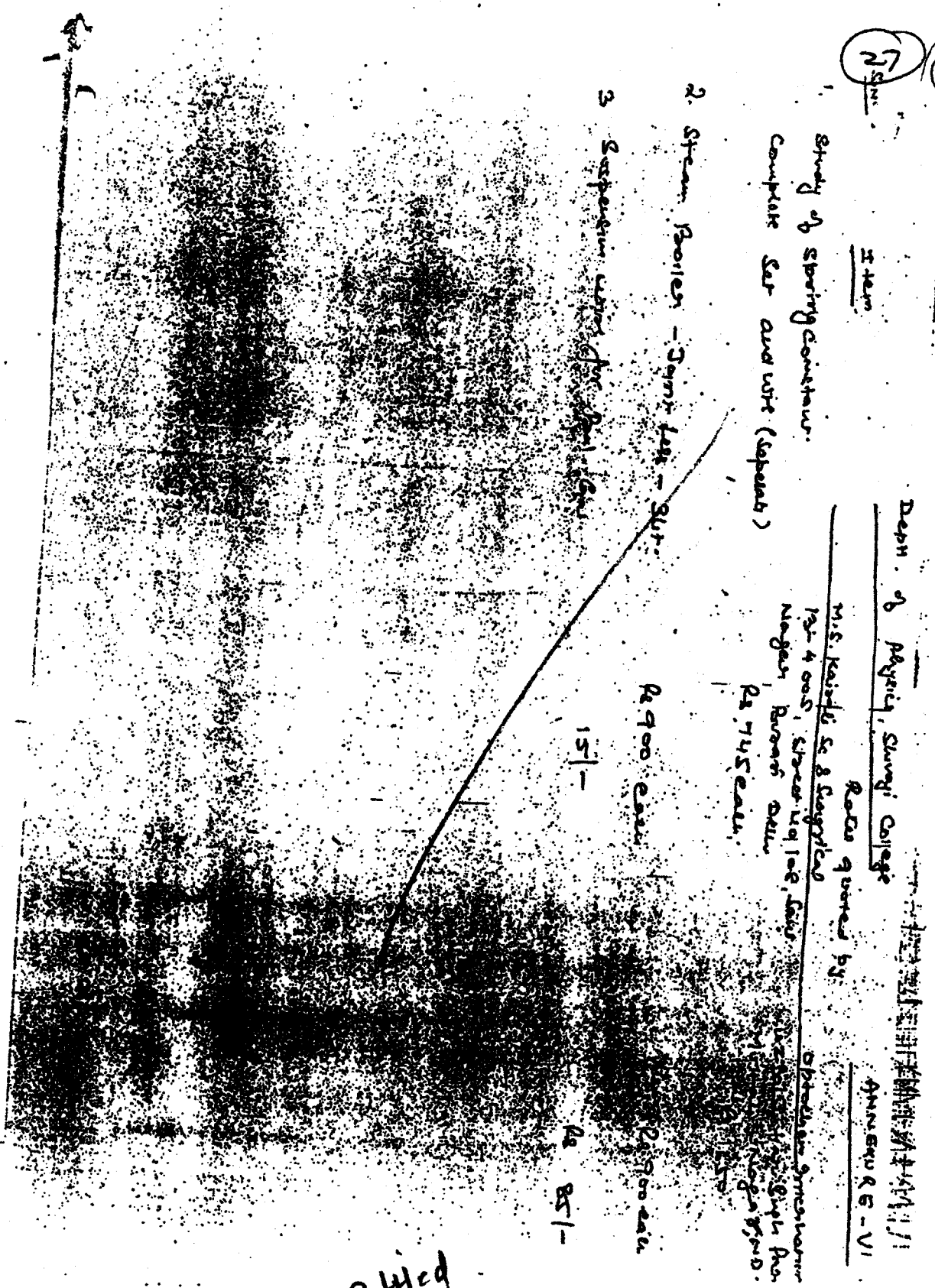
Rs 900 each

3. Suspension wires for Pendulum

15/-

Rs 85/-

Settled  
 30.01.11



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Year 2008-09

S.N o.	Name (Sh./Smt.)	Designation	Tax due	Tax recovered	Difference to be recovered
				24586	1853
1.	Anjali Raman		28419	88428	5557
2.	A K Shukla		93985	288	334
3.	Hukum Chand		622	7352	574
4.	Mohan Chandu		7928	5059	581
5.	Naresh Kumar Sharma		5840	90189	1509
6.	P K Shahu		91698	90272	4993
7.	Geeta Sharma		95285	15532	1643
8.	Manju		17175	15738	1462
9.	P K Natrajan		17200	80480	4023
10.	Ratrinayan Samantra		84503	88258	4742
11.	Promila Mathur		93000	133200	3045
12.	R N Virmani		136245	6854	560
13.	Satish Kumar		7414	3439	566
14.	Subhash Chand		4005	7814	522
15.	Surender Singh		8338	445	528
16.	Tarun Kumar		971	101520	4992
17.	Dinesh Yadav		106512	769434	37482
	<b>TOTAL</b>		<b>796916</b>		

T. L. S. S. S.

Further, it was noticed that same observation has been made by previous audit, but no action has been taken and resulted short recovery of Income Tax amounting Rs. 91010/- that may be recovered after due verification under intimation to audit.

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PART-II

(CURRENT REPORT)

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1456/-

PARA NO. 01 Short Recovery of Income Tax amounting Rs. 91010/-  
Ref: (Audit memo No.9 and 9A, dt.08.04.11)

Calculation sheets of Income Tax for the period 2007-09 were not produced to the audit. However calculation has been done as per entries in I.S.R and proposed savings records shown by the College. The College has given incorrect HRA rebate (element of DA was not taken into account while calculating HRA rebate), which resulted short recovery of Income Tax amounting to Rs. 91010/- in reference of following officers/officials.

Year 2007-08

S.No.	Name(Sh./Smt.)	Designation	Tax due	Tax recovered	Difference to be recovered
1.	Anjali Raman		13445	11555	1890
2.	A K Shukla		63368	57446	5922
3.	Babita Gupta		44276	38119	6157
4.	Bal kishan Dabas		12537	11555	982
5.	Dinesh Yadav		120403	113230	7173
6.	Dilip Kumar		3987	3513	474
7.	Geeta Sharma		72505	69613	2892
8.	Manju		5621	3887	1734
9.	P K Natrajan		14399	10347	4052
10.	Rajni Kanaujia		687	66	621
11.	Rabi Narayan		107910	100844	7066
12.	R.N Virmani		94529	89622	4907
13.	S K Gauram		13973	12362	1611
14.	Samjirvung		6854	5599	1255
15.	Saroj Sharma		101743	95952	5791
16.	Vijay Kumar		10374	9573	801
	<b>TOTAL</b>		<b>686611</b>	<b>633083</b>	<b>53528</b>

Total = 148/-

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~~Para-64~~ Para-64  
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**PARA NO. 03: Wasteful expenditure regarding payment to C A**  
 (amounting Rs 110000/-)  
 Ref: (Audit memo No.5, dt.04.04.11)

The Chartered Accountant in its annual account report 2008-09 has pointed out some serious irregularities in PF account. With the result it was decided to conduct special audit of PF account since 1979-2010 from a CA firm. The work was entrusted to Ms Sonia Aggarwal, CA on 20.02.09 at rate of Rs.5000 per year and payment of Rs 110000/- was made. (As per detail given below)

S No.	Cheque No./Date	Amount(Rs)
1	19128/20.05.09	10000
2	19189/28.08.09	30000
3	20916/08.09.09	35000
4	209124/01.10.09	35000
	Total	1,10,000

Further it was noticed that no report was submitted by the CA upto April 2010. Accordingly a complaint against Ms Sonia Aggarwal, CA was sent to Institute of Chartered Accountant of India on 23.04.10. In response to the complaint the CA Institute informed the College Principal on 04.05.10 to lodge a complaint in prescribed form along with fee of Rs2500/- Further, no proceedings were available in the file.

Hence the payment made to the CA is wasteful and the same may be recovered after due verification under intimation to audit.

Settled  
 Poonam Kishor, FAO  
 15.10.2018  
 Party No - 32

~~Page 28~~ page-65

PARA NO. 04 Sub: - Library records  
Ref: (Audit memo No.6, dt.04.04.11)

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On scrutiny of Library records for the audit period 2007-09, it was observed that:

**PHYSICAL VERIFICATION:**

1. / Scrutiny of the Accession Register revealed that no physical verification of books is being conducted by the college authorities as no certificate of physical verification found recorded in the Stock/Accession Register.

In the absence of physical verification of the books, the audit party can not ascertain the correctness/authenticity of the books shown in the registers. In terms of provisions contained in Rule 194 of GFR, 2005 sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case, such verification reveals unusual or unreasonable shortages, complete verification shall be done. A certificate of verification along with findings should be recorded in the Accession Register or any other Register meant for this purpose.

Reasons for not conducting the physical verification of all the books may be intimated to audit.

Partially Settled  
6/8/10

2 Scrutiny of purchase procedure followed in purchasing of library books revealed that no formal supply order was being issued and the books were ordered verbally to the vendors/publishers and that too at the level of lecturer of the college i.e. to say the administrative approval of the Principal was not being taken. This is a violation of General Financial Rules. Also, while purchasing the books negotiation with vendors for getting maximum discount was not done properly because it has been found that purchases have been made on day to day basis instead of bulk purchasing. This may be elucidated to the audit.

3 The College authority has sold raddi in the year 2007-08. In this connection, it was observed that:

- Quotations were invited in May 2007. Tenders were opened on 19.09.07 and actual sale has been made on 12.12.07. There is seven months delay from inviting tenders to actual sale of raddi. Reasons for delay may be clarified.
- Further, College has placed the order to sale the raddi to M/S Subhash Lamba & Sons where as rate of Jatu Prasad Gupta was higher. This results a loss of Rs.4220.55 (detail given below):



S No.	Items	Quantity (In Kg)	Rate of (In Rs) ^			Loss
			J Gupta	P	S / S	
1	Old Newspaper	3369.45	7.50		6.50	3369.45
2	Magazine	425.55	7.50		4.50	851.10
	Total					4220.55

The reason for the same may please be intimated to the audit.

Settled  
 16/10/2016

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**PART-II**

**Current Audit Report:-**


During the course of current audit, 17 audit memo's highlighting various irregularities/recoveries to the tune of Rs. 13,59,594.80/- was detected out of which NIL amt. recovered on the spot and balance remains the same i.e. Rs.13,59,594.80/-. The current report includes 01 memo settled and 10 Audit PARAS and 03 Tan including 01 record memo and remaining 02 memos clubbed in Para-03.

**Details of Current Recovery ( Audit Period 2009-13 ):-**

Para NO. /Audit Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)
PARA No. 1	3,97,225/-	NIL	3,97,225/-
PARA No.2	4,89,297/-	NIL	4,89,297/-
PARA No.3	76,227/-	NIL	76,227/-
PARA No.4	1,55,283/-	NIL	1,55,283/-
PARA No.5	2,23,493/-	NIL	2,23,493/-
PARA No.6	5,246/-	NIL	5,246/-
PARA No.10	1,815.80/-	NIL	1,815.80/-
PARA No.11	11,008/-	NIL	11,008/-
TOTAL	13,59,594.80/-	NIL	13,59,594.80/-

h.66 117  
1165, 678  
No. 10000 attached

The internal audit report has been prepared on the basis of information furnished and made available by Shivaji College, Rajouri Garden, New Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

  
(PIYUSH TANEJA)  
IAO/ Accounts Officer  
AUDIT PARTY NO. 2

PARA-01  
(Audit Memo No.2)  
Date 06/02/2014

~~CURRENT REPORT~~  
~~PART-II~~

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**Sub: Non-deduction of TDS from Guest Lecturers**

As per the Section 194 J of Income Tax Rules stipulates that, TDS is to be deducted @ 10% from payments made to the any resident as professional services exceeding Rs.30,000/- annually. However, during test check of vouchers it was noticed that TDS were not found deducted from payment of Guest Lecturers during the year 2010-11 to 2012-13.

The following payments were released during 2010-11 to 2012-2013 but no TDS was deducted from these payments:-  
FOR THE YEAR 2010-11

S.No.	Name of Guest Lecturer	Amt. paid during 2010-11 (In Rs.)	TDS to be deducted (In Rs.)
1.	Aarti Kadion	37000/-	3700/-
2.	Arvind Kumar Meena	141000/-	14100/-
3.	Smirit Babbar	67750/-	6775/-
4.	Manish Kumar	117000/-	11700/-
5.	Vikas Jain	58000/-	5800/-
6.	Dheeraj Kumar	90000/-	9000/-
7.	Deepmala Pareek	37000/-	3700/-
8.	Naagendra Kumar	30250/-	3025/-
9.	Mamta Garg	88000/-	8800/-
	Total		66600/-

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**FOR THE YEAR 2011-12**

S.No.	Name of Guest Lecturer	Amt. paid during 2011-12 (In Rs.)	TDS to be deducted (In Rs.)
1.	Arvind Kumar Meena	48000	4800
2	Manish Kumar	49000	4900
3	Madhu Monga	50000	5000
4	Mamta Garg	39000	3900
5	Dhiraj Kumar	100000	10000
6	Hema Kundra	50000	5000
7	Ketki Dwivedi	116000	11600
8	Rukmini Pande	69000	6900
9	Shubhra Barwa	60000	6000
10	Kiran Bala	67000	6700
11	Anupama Razdan Tiku	106000	10600
12	Bhoopender Singh	77000	7700
13	Taruna Arora	92000	9200
14	Shrishti Pathak	53000	5300
15	Anuradha Maurya	43000	4300
16	Chandra Mohan	33000	3300
17	Kakoli Roy	35250	3525
18	Raj Guru	34000	3400
19	Deepmala Mishra	76000	7600
20	Rashmi Dudeja	40000	4000
21	Wafa Hamid	37000	3700
22	Arvanindra Nath Thakur	52000	5200
23	Hema Khanna	47000	4700
24	Ekta Bajaj	39000	3900
25	Chanramukhy Sangwan	35000	3500
26	Shweta Chauhan	35000	3500
27	Gautam Chobey	44000	4400
28	Monika Mishra	44000	4400
	Total		157025

**FOR THE YEAR 2012-13**

S.No.	Name of the Guest Teacher	Amount paid during 2012-13	TDS to be Deducted(In Rs.)
1	Samana Madhuri	68000	6800

2	Deepmala Mishra	90000	9000
3	Ketaki Dwivedi	187000	18700
4	Shweta Chauhan	38000	3800
5	Ekta Bajaj	48000	4600
6	Avindra Nath Thakur	48000	4600
7	Bhoopender Kumar	37000	3700
8	Bharti Sarin	61000	6100
9	Chandermukhi Sangwan	33000	3300
10	Burhanuddin Sheik	44000	4400
11	Gautam Chaubey	96000	9600
12	Wafa Hamid	38000	3800
13	Shaveta Kanoria	35000	3500
14	Veeresh Kumar	35000	3500
15	Rupika Mithal	62000	6200
16	Dr.Chandramukhy	92000	9200
17	Manpreet Kaur	78000	7800
18	Archana Singh	71000	7100
19	Sonika Malik	52000	5200
20	Sheetal Rajvanshi	79000	7900
21	Kajal Tehri	34000	3400
22	Prabin Dhangada Majhi	61000	6100
23	Alka Mudgal	96000	9600
24	Gourab Ghosh	78000	7800
25	Shalini Thakur Singh	33000	3300
26	Pratibha	36000	3600
27	Ritesh Bansal	44000	4400
28	Ritu Joshi	32000	3200
29	Vanshika	38000	3800
	Total		173800

Necessary action may be taken to recover an amount of Rs 397225/- as detailed above from the concerned Guest lecturers after due verification and under intimation to audit.

Settled

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PARA-02  
Memo.No.9  
(2009-2013)  
Date:19-02-2014

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Sub.: Short deduction of Income Tax amounting to Rs.4,80,207/-

During the test check of income tax calculation sheets for the audit period, it has been observed that due to non- inclusion of govt. contribution in gross income in r/o the officials coming under new pension scheme, there was short deduction on TDS as per list given below.

For the Year 2009-10

S.No.	Name of Official	TDS Payable (Rs.)	TDS Deducted (Rs.)	Amt. to be recovered (Rs.)
1.	Dr. Pratima Rani Sardar	84833	58660	26173
2.	Dr. Vijay Kumar	58798	42866	13930
3.	Mr. Rajesh Kumar	57624	44532	13092
4.	Ms. Rajni Kanoja	56662	43455	13207
5.	Ms. ITI Tripathi	80505	62873	17632
6.	Ms. Siamfianvung Hangzo	66992	50170	16822
7.	Dr. Sunita Gupta	105340	99534	5806
8.	Dr. Bhaskar Mohan Kandpal	82721	64382	18339
9.	Ms. Manju	89484	62315	7169
10.	Ms. Bharti	49758	45676	4082
11.	Dr. Neena Khanna	97278	79809	17469
12.	Sh. Mahendra Kumar Meena	50826	38849	12177
13.	Ms. Mamta	33072	28148	6924
14.	Ms. Reetika Rana	21259	14033	7226
15.	Ms. Nimita Kant	39035	36282	2753
16.	Mr. Rahul Singhal	9567	6070	3497
17.	Dr. Nand Gopal Giri	14298	10585	3713
18.	Ms. Kiran Chaudhary	26335	21585	4750
19.	Ms. Nishtha Srivastava	33289	10384	22905
20.	Dr. Kumari Priyanka	15940	9977	5963
21.	Mr. Asheesh Kumar Jharwal	19723	13523	6200
22.	Dr. Darshan Pandey	78985	56471	22514
23.	Mr. Krishna Ram	19051	13123	5928
24.	Dr. Deepika Yadav	52488	43204	9284
25.	Dr. Rajiv Kumar	49653	45479	4174
26.	Mr. Sumeet Singh Raheja	32515	26038	6479
27.	Mr. Vikas Sharma	26680	23197	3483

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28	Ms. Jyoti Sharma	17901	10818	7083	
29	Ms. Ritu Madan	37055	29471	7584	
30	Ms. L.Gitarani Devi	20785	17671	3114	
31	Mr. Ramesh Kumar	13166	12300	866	
32	Mr. Manish Kr. Sachdeva	83497	71685	11812	Settled SRMIP MAO
33	Dr. Vandana Katoch	46870	46072	798	
34	Ms. Prabhavati Venkatrama	41026	39052	1974	
			TOTAL	314922	

**For the Year 2010-11**

S.No.	Name of Official	TDS Payable (Rs.)	TDS Deducted (Rs.)	Amnt. to be recovered (Rs.)	
1.	Dr. Pratima Rani Sardar	28442	23378	5066	
2.	Dr. Vijay Kumar	35059	30108	4951	
3.	Mr. Rajesh Kumar	43480	35550	7921	
4.	Ms. Rajni Kanojia	31154	26570	4584	Settled SRMIP MAO
5.	Ms. ITI Tripathi	53561	43178	10383	
6.	Ms. Siamlianvung Hangzo	42278	33108	9170	
7.	Dr. Sunita Gupta	38028	30090	7938	
8.	Dr. Bhaskar Mohan Kandpal	45192	35124	10068	
9.	Ms. Manju	26618	22494	4124	O/S
10.	Ms. Bharti	23940	19573	4367	
11.	Dr. Neena Khanna	65963	55787	10176	
12.	Sh. Mahendra Kumar Meena	28168	23805	4363	
13.	Ms. Mamta	26423	22298	4125	
14.	Ms. Reetika Rana	50208	42113	8095	
15.	Ms. Nimita Kant	28378	26749	1629	Settled SRMIP MAO
16.	Mr. Rahul Singhal	21444	16504	4940	
17.	Dr. Nand Gopal Giri	17979	13999	3980	
18.	Ms. Kiran Chaudhary	21882	19359	2623	
19.	Ms. Nishtha Srivastava	29164	25236	3928	
20.	Dr. Kumari Priyanka	22290	18372	3918	
21.	Mr. Asheesh Kumar Jharwal	21901	18245	3656	
22.	Dr. Darshan Pandey	30294	26087	4207	
23.	Mr. Krishna Ram	22164	18278	3886	
24.	Mr. Dipin Arora	26794	23297	3497	O/S
25.	Dr. Rajiv Kumar	31820	27932	3888	
26.	Mr. Sumeet Singh Raheja	45618	37844	7774	
27.	Mr. Vikas Sharma	22516	20621	1895	Settled SRMIP MAO
28.	Ms. Jyoti Sharma	19386	15500	3886	
29.	Ms. Ritu Madan	22029	18142	3887	
30.	Ms. L.Gitarani Devi	25500	21493	4007	

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31	Mr. Ramesh Kumar	20322	19038	1284	
32	Mr. Manish Kr. Sachdeva	47292	42647	4645	
33	Ms. Raj Kumari	24464	22384	2080	
34	Ms. Prabhavati Venkatrama	36129	29740	6389	Settled
35	Mr. Rajinder Singh	27553	27504	49	to Audit
36	Ms. Usha Golani	6957	3961	2996	140
			TOTAL	174375	

HOO has been advised to recover all the due amounts under intimation to the audit.

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PARA-04

Audit Memo.No. 4  
(2009-2013)  
Date: 10.02.14

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Sub: Recovery of Library Books costing Rs. 5246/-

During the test check of Library Accession and issue register of books and list of overdue books supplied by the Librarian, it was found that a number of books are lying with the students of the college which were issued to them long back. A list of few such cases are mentioned below with the request to recover the said books from them failing which an amount equivalent to the cost of the books may be recovered from the defaulters.

S.No	Name	Accession No	Title	Date Issue	Date Return	Amount
1	Yogesh Kumar Singh	88032	यू-आकृति विज्ञान	11/03/11	25/03/11	250
2	Yogesh Kumar Singh	44349	Physical geography	11/03/11	25/03/11	417.28
3	Yogesh Kumar Singh	89316	मानव एवं आर्थिक भूगोल	11/03/11	25/03/11	500
4	Lakhan Pal Singh	84694	प्राचीन एवं मध्यकालीन सामाजिक संरचनाएं और संस्कृतिक	25/10/10	08/11/10	650
5	Deepak Kumar Jha	88616	प्राचीन और मध्यकालीन सामाजिक संरचनाएं और संस्कृतियां	24/11/10	08/12/10	225
6	Sachin Kumar	83924	Differential equations	16/03/11	30/03/11	600
7	Sachin Kumar	70238	Differential equations	10/03/11	24/03/11	20
8	Rahul Kumar	84388	Differential equations	10/02/11	24/02/11	650
9	Rahul Kumar	12783	Electricity, Magnetism and atomic physics	04/02/11	18/02/11	48.6
10	Rahul Kumar	75638	PRAGATTS ADVANCED PRACTICAL PHYSICS	04/02/11	18/02/11	85
11	Rahul Kumar	64821	Physics of waves and oscillations	04/02/11	18/02/11	57
12	Sedeeep Kumar	74229	GYMNO SPERMS	21/02/11	07/03/11	325
13	Saurabh Kumar	86853	Object oriented programming using c++	22/12/10	05/01/11	240

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14	Saurabh Kumar	83909	Expert data structures with C ++	22/12/10	05/01/11	275
15	Raja Prateek Sagar	67459	Concise inorganic chemistry	06/12/10	20/12/10	293.40
16	Anshuman Pandey	63451	Textbook of biochemistry and human biology	01/11/10	15/11/10	195
17	Kuldeep	89633	Discrete Mathematics with graph theory	24/11/10	08/12/10	415

**Total Amount Rs. 5246.28**

2. On Scrutiny of the Accession Register revealed that no physical verification of books have been conducted by the college authorities as no certificate of physical verification found recorded in the Stock/Accession Register.

In the absence of physical verification of the books, the audit party cannot ascertain the correctness/authenticity of the books shown in the registers. In terms of provisions contained in Rule 194 of GFR,2005 sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. A certificate of verification along with findings should be recorded in the Accession Register or any other Register meant for this purpose.

3. On scrutiny of purchase procedure followed in purchasing of library books revealed that the supply order has been issued without getting any quotation from the publisher without any negotiations for getting maximum discount. The books have been purchased day to day basis instead of bulk purchasing.

HOO has been advised to recover the cost of the books from the students under intimation to audit.

PARA - 06

Audit Memo.No.13

(2009-2013)

Date: 25-02-14

Sub : Writing off amounts from the books of accounts.

After the scrutiny of the ledgers and balance sheet of General Fund account & Student Fund for the year 2010-11, it has come to the notice that the sundry creditors for Rs. 42,982.91, sundry debtors for Rs. 47,853.28 & cash embezzlement for Rs. 20,116.89 and Rs. 24,278.89 respectively of the college has been written off by the institute. This has also been pointed out in the previous audit report vide memo no.13 dated 13-10-2007 (Outstanding para no.80).

In their reply, the institute has written off the amounts after getting the approval from the chairman. As per Delegation of Financial Power Rules (Rule 13), (a), "the loss does not disclose a defect in rules or procedure, the amendment of which requires the orders of higher authority or Finance Ministry" & (b), "there has not been any serious negligence on the part of any Govt. Servant which may call for disciplinary action by a higher authority".

In this case, the UGC is the granting authority. The approval of the UGC is required for write off the losses. Reason for not obtaining the prior approval from the higher authorities may be explained to audit.

Settled  
16/10/2018

~~Page 68~~ Page-68

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**PARA - 07**

Audit Memo.No.14  
(2009-2013)  
Date: 26-02-14

Sub : Non deduction of TDS amounting to Rs.1815.80:  
During the scrutiny of the vouchers, it has come to the notice that the payments have been made to the agencies for repair work, printingwork etc. but the TDS has not been deducted from these agencies. The details have been given below:-

S.No.	Name of the agency	Nature of job done	Vr. No. & date	Amount Paid (Rs.)	Income Tax to be deducted (Rs.)
1.	M/s Excell Seminar Solution	Printing Work	439 & 04-03-11	43,362.00	867.00
2.	Hanif Welding Works	Welding of Desks	92 & 27-06-12	29,000.00	580.00
3.	Hanif Welding Works	Welding of Desks	120 & 04-07-12	11,000.00	220.00
4.	Hanif Welding Works	Welding of Desks	122 & 10-07-12	7,440.00	148.80
				Total	1815.80

HOO has been advised to recover Rs.1815.80 from the respective agencies under intimation to audit and also explain the reason for not recovering the same.

**PARA - 08**

Audit Memo No-15  
Period (2009-2013)  
Date: 28-02-14

Sub: Overpayment of Transport allowance amounting to Rs. 11008/-

As per rules, transport allowance is not admissible to employees during absence from duty for a full calendar month due to leave. Audit scrutiny revealed that the transport allowance was not deducted from the salary leading to an overpayment of Rs. 11008/- as detailed below:-

Sr. No	Name of the official	Period of leave	Month in which transport allowance not admissible	Transport allowance paid
1	Sh.R.S.Bhardwaj, Ass. Prof.	23.07.2012 to 08.10.2012	Aug.2012 and Sept.2012	5504/-p.m.

Recovery of Rs.11008/-on account of overpayment of Trasport allowance may be made from Sh.R.S.Bhardwaj, Ass. Prof. after due verification of records and compllance may be shown to audit.

Amount of Rs. 11008/-  
has been recovered.  
Date Settled,  
[Signature]  
IAO

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Page 21

Para 71

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**PART - II**  
**CURRENT AUDIT REPORT**  
**(2012-13 TO 2014-15)**

Para No. 1

(Ref Memo No. 12 dt. 11.07.16)

Sub. Service Tax of Rs. 438572/- paid in excess to the Security Services providers.

31

A clarification issued by the Department of Revenue, Ministry of Finance, Govt. of India, vide notification no. 25/2012-Service Tax dt. 20.06.2012- vide point no, 9 " Services provide to or by an educational institution in respect of education exempted from service tax by way of - auxiliary educational services or renting of immovable property." The notification shall come into force w.e.f. 01.07.2012.

While audit of Shivaji College it has been found that following contractor/firms were awarded the work to provide security services, and when the bills/vouchers were scrutinized it has been observed that the contractor was charging Service tax and college authorities were continuously paid the service tax, as per the detail given below

Sl.No	Period	Service tax paid	Name of the contractor
01	01.04.2013 to 31.07.2013	40112.00	M/s. International Security Organization & Detective Agency
02	01.08.2013 to 31.03.14	80804.00	M/s. Scientific Security Management Services Pvt. Ltd.
03	01.04.14 to 31.03.15	138497.00	-Do-
04	01.04.15 to 28.02.16	179159.00	--Do--
	Total	438572.00	

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o/s  
Partly Settled  
3/8/16

Balance 40,112/-

College authorities may recover an amount of Rs. 438572/- from the Contractors, after due verification, under the intimation to audit.

*[Signature]*

Para No. 2

(Ref to memo No. 3 dt. 04.07.16)

Sub. Recovery of Value Added Tax(TDS) amounting to Rs. 49586/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary. (Finance)

While test scrutiny of the bills/ vouchers it has been found that while making the payment to the publishers/ binders the VAT-TDS has not been deducted by the college authority, as per the detail given below:-

Sl. No	Name of the company	Nature of work	Vr. No. & Date	Amount paid	Rate of VAT	VAT (Rs)
01	M/s. Deep Colour Scan Pvt. Ltd.	Printing	829 dt. 28.08.14	8800.00	4%	3552.00
02	M/s. Japnico Printers	-do-	760 dt. 13.08.14	28215.00	4%	1129.00
03	--DO--	--do--	244 dt. 15.05.14	31750.00	4%	1270.00
04	--do--	--do--	2531 dt. 11.03.14	45500.00	4%	1820.00

*Signature*

Record  
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O/S.  
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Review by M. H. G.  
2/16/2018

05	--do--	--do--	2532	dt.	32000.00	4%	1280.00
06	--do--	--do--	11.03.14	dt.	43100.00	4%	1724.00
07	--do--	--do--	1378	dt.	30250.00	4%	1210.00
08	M/s. Asian Library House	--do--	27.08.13	dt.	29580.00	4%	1183.00
09	Vinayak Colour Offset	--do--	1930	dt.	294000.00	4%	11760.00
10	M/s. Creative Media	--do--	dt.13.11.13	dt.	39470.00	4%	1579.00
11	M/s. Om Art Printers	--do--	1234	dt.	36400.00	4%	1456.00
12	--do--	--do--	20.10.14	dt.	22820.00	4%	913.00
13	M/s. Ekta Enterprises	--do--	2716	dt.	33500.00	4%	1340.00
14	M/s. Salasar Media Inc.	--do--	31.03.14	dt.	317314.00	4%	12693.00
15	M/s. Dristi Graphics	--do--	1552	dt. 04 .09.13	95000.00	4%	3800.00
16	M/s. Y.K. Book Binding House	Binding	1639	dt.	71928.00	4%	2877.00
	Total		1778	dt.	1239627.00		49586.00
			18.10.13	dt.			
			1328	dt.			
			17.11.14	dt.			
			131	dt.			
			22.04.13	dt.			
			566	dt.			
			27.07.13	dt.			
			1197	dt.			
			13.10.14	dt.			

College authorities may please recover the VAT (TDS) amounting to Rs. 49586/- from contactors as mentioned above and deposit in Govt. account, Further department is advised to securitize other such type of the cases at college level.

*[Handwritten signature]*

-3552/-  
46034/-  
0/3

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Para No. 3

Page-73  
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(Ref memo No. 09 dt. 06.07.2016)

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Page 23

**Sub. Non deduction of statutory recoveries amounting to Rs. 25437/-**

On test check of record/voucher for the audit period it has been observed that while making the payment to the contractor, statutory recoveries such as vat & labour welfare cess have not been deducted from the contractor payment, as per detail given below

Sl. No	Name of Firm	Name of work	Amount paid	Vat @ 4%	Labour Cess @ 1%	Total recovery
01	M/s. Vohra Furniture Works	Aluminum & fall ceiling	338560.00	13542.00	3386.00	16928.00
02	M/s. Bedi Electrical	Raceway for network cabling	45450.00	1818.00	455.00	2273.00
03	M/s. Bedi Electrical	Electrical work in library	124735.00	4989.00	1247.00	6236.00
			508745.00	20349.00	5088.00	25437.00

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College authorities are requested to recover an amount of Rs. 25437/- and deposit in Govt. account under the intimation to audit. Further department is advice to scrutinize the similar type of cases at college level.

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Para No. 4

(Ref memo No. 14 dt. 12.07.2016)

**Sub. Non recovery of rent from Central Bank of India**

A branch of Central Bank of India is working in the college campus since 01/04/2013. While scrutiny of the record it has been found that no rent is being charged from the bank since the opening of the branch. The same observation was also raised in the audit report Of 2005-06.

As per information provided to audit an amount of Rs. 15000/- has been agreed between the both parties, but till now no amount has been deposited by the bank.

College authorities should take immediate steps to recover the outstanding amount of rent and sign an agreement to safeguard the college interest.

*Signature*

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## Test Audit Notes

TAN NO. 1

(Ref memo No. 10 dt. 08.07.16)

Sub. Discrepancies in Library Record

As per OM No. F.12/7/2011-AC/DSIII/1313-1319 dt. 30.09.2011 issued by Spl. Secretary (Finance) regarding procurement of books, journals, periodicals etc. for library in which it has been mentioned that

1. The essentiality and genuineness of requirement should be the guiding principal. Only books and journals/periodicals essentially required and indented/requisition for by a particular section/branch should be purchased.
2. The proposals referred to by different section of the department should be properly scrutinized by officer/official dealing with the purchase of books in the light of prescribed guidelines. In case multiple copies of a particular book are required then the actual number that may be purchased should be based on realistic requirement.
3. The department purchasing books/journals on a large scale should prepare fresh panel of suppliers/book sellers by way of open advertisement. Subsequently the said panel may be reviewed every year.

While scrutiny of the library record it has been found that during audit period large no of books were purchased but the essentiality/ genuineness or the realistic demand of the requirement has not been certified, further no panel of the supplier/book seller by way of open advertisement has been prepared. College authorities may please explain that why the norms/guidelines issued by the Finance Department, GNCT have not been followed.

### Physical Verification of Library

As per rule 194 of GFR "Complete physical verification of books should be done every year in case of library having not more than twenty thousand volumes. For library having more than twenty thousand volumes up to fifty thousand volumes, such verification should be done at least once in three years. Sample verification at intervals of not more than three years should be done in case of library having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortage, complete verification shall be done." But it has been found that no physical verification of the library has been done during audit period.

*[Signature]*

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**Large number of books issued to students but not returned**

While scrutiny of the library record it has been found that large number of books amounting to Rs. 18359.95 have been issued to the students. There are numbers of books which have been issued in 2013 & 2014, but books have not been returned by the students even after the expiry of more than three years, whereas as per rule the book was issued only for fifteen days

College authorities may direct the student to return the book with late fee immediately, or cost of the book may be recovered from the student, so that other students can also take the benefit. College authorities should take immediate necessary steps, as per rule, under the intimation to audit.

TAN NO. 2

(Ref memo No. 13 dt. 12.07.16)

**Sub. Discrepancies in the purchase of sports items & stock register**

Sealed items rates tender was invited on 17.09.13 having last date of submission as on 15.10.2013 by 01.00 p.m., with date of opening as on 15.10.2013 at 3:00 p.m. for the purchase of seventy sports goods/items and sports kits during 2013 -14. As per clause 3 of the tender notice "sports equipment and playing kit for which tenders are submitted will have to be displayed in the college on Monday 21<sup>st</sup> October 2013 at 10:00 a.m.

Whereas no such record is available in the file provided to audit, from which it can be verified that items purchased were displayed in college on 21<sup>st</sup> Oct., and approved by the committee. The comparative statement available in the file is signed by the three committee members but none of the committee member put the date while signing, so the audit can not comments whether the rates were opened on due date or not. Department may please clarify that without inspection of the items, how the quality was of the goods were certified.

Following items were purchased long back but as per stock register they have not been issued/ used and still lying in the store

Sl. No.	Name of the item	Quantity	Items purchased during the period
01	Marble Powder	54 kg	1999 to 2003
02	Volley ball Shoes	40 pair	1999 to 2002
03	Track suits	484pic	1997 to 2015
04	Caps	139 pic	1997 to 2005
05	Soft ball Shoes	69 pair	1998 to 2002

*Signature*

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Department is advised to consume the items as mentioned above as early as possible under intimation to audit.

1. As per Rule 192 (1) of GFR – Physical verification of fixed assets the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies if any, shall be investigated and brought to account. But it has been found that no physical verification has been done. Department should take necessary steps as per rule.

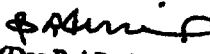
TAN no. 3

(Ref memo no. 04 dt. 04.07.16)

**Sub. Un claimed Security Fund amounting to Rs. 27,24,400/-**

At the time of admission, college has been collecting Rs 2000 as security/caution money from every student, which is refundable within a period of two years after the completion of their academic degree. As per student's security fund ledger/balance sheet as on 31.03.2011 it has been found that an amount of Rs 27,24,400/- is lying unclaimed under the head security fund which is more than five years old and is undisputed & unclaimed.

College authorities should make efforts to refund the amount to the concerned students or utilize the amount for the purpose prescribed in the guidelines issued by the university on the subject with the approval of the competent authority.

  
(Des Raj Puria)  
AO/IAO  
Party No. 5

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**PART-II  
CURRENT REPORT  
2015-16 TO 2017-18**

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Para-24

**PARA No. 1 (Memo No . 06 Dated : 1/08/2018)**

**Subject : Unadjusted sundry debtors**

During scrutiny of Books of accounts of the institution , it has been observed that following sundry debtors are lying unadjusted since long back

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S No	Head of Account	Amount	Year since
1.	Shivaji College CD-2 ( Building A/c)	418902.00	2000-2001
2.	Earnest Money Refund	22653.00	2005-2006
3.	Cycle Advance A/c 48	300.00	2005-2006
	<b>Total</b>	<b>441855.00</b>	

The above mentioned accounts may be adjusted and under intimation to audit.

**PARA No. 2 ( Memo No . 09 Dated : 2/08/2018 )**

**Subject : Unadjusted advances amounting to Rs. 727960.34**

As per Receipt & Payment rules the advance should be adjusted within one month from the date of issue or latest by 31<sup>st</sup> March of the year. Further, as per LTC rules if advance is sanctioned, claim for reimbursement shall be submitted within one month of the completion of return journey and in case of failure to do so the entire amount in lump sum may be recovered alongwith interest @ 2% over the interest rate on the GPF shall be charged.

On scrutiny of record it has been observed that following advances pertaining to the period prior to 2004-05 are still outstanding as on 31/03/2018:-

35  
Settled taken from  
LTC  
B.V. 1/10/2018

S.No.	Type of advance	Amount
1.	General Fund Advance	321757.45
2.	Advance for Building Maintenance Boys Fund Advance	40000.00
5.	HTC Advance	4500.00
6.	LTC Advance	68432.00
6.	LTC/HTC Advance	100747.89
7.	Medical Advance	192523.00
	<b>Total</b>	<b>727960.34.</b>

The institution authorities should take immediate steps to settle the advances under intimation to audit.

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PARA No. 3 (Memo No . 12 Dated :03/08/2018)

SUB : Non returning of books amounting to Rs.18730/-

(A) On scrutiny of library record it has been observed that large number of books have been issued to students as per details below but books have not been received back till date.

Name	Accession No	Title	Date of Issue	Price
RAHUL GHURHYAL	91426	Hindi Kavita ka Pravritigat Itihass	19/11/13	40
KARAN BABBAR	90629	Contemporary abstract algebra	17/09/15	280
KARAN BABBAR	77360	Computer system architecture	17/09/15	150
SANGEETA GAUTAM	95187	Invertebrate Zoology	15/09/15	599
ATUL KUMAR	103620	Botany for degree students	09/01/15	400
KOSHINDER CHAUHAN	94742	Modern digital electronics	17/11/14	350
AKSHAY	102460	Environmental science	13/11/14	220
AKSHAY	102092	Business laws	13/11/14	295
AKSHAY	95870	Business organisation and management	13/11/14	275
VIPIN KUMAR	102567	B.Sc Practical physics	19/09/14	245
MOHIT BISAIYA	91646	Sundlerkandam	15/09/14	50
ARUN KUMAR	32619	Morphology of pteridaphytes	03/09/14	8.5
WAZID HUSSAIN	100833	Business, entrepreneurship, and management	14/03/14	116
WAZID HUSSAIN	100857	Building mathematical ability	14/03/14	89
WAZID HUSSAIN	87410	Fundamentals of statistics	14/03/14	360
WAZID HUSSAIN	98834	Mathematics for econimcs analysis	14/03/14	660
NORZIN KYI	99746	Urban geography	24/08/15	6424.16
ARUN CHOUDHARY	100837	Business, entrepreneurship, and management	07/11/13	116
ABHISHEK	100490	Science and life	29/10/13	112
TARUN KUMAR	100346	Bhasha Sahitya alur Sarjnatmakta Hindi	25/10/13	85
TARUN KUMAR	100395	Language, Literature and creativity english	25/10/13	93
TARUN KUMAR	100330	Bhashaya Sahitya alur Sarjnatmakta Hindi	17/02/14	85
TARUN KUMAR	100470	Science and life	17/02/14	112
AMANDEEP KAUR SURI	80157	Business law	21/10/13	110
DIPAKSHIKA SETHI	86174	Fundamentals of ecology	06/09/13	495
KRISHNA KANT	82287	Let us C	30/08/13	180
HITESH KUMAR	91115	BSC Practical physics	17/11/15	215
SHOBHIT SINGH	104041	Antony and cleopatra	18/11/15	795

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MUNENDRA PRATAP SINGH	108075	Foundations of Electricity and Magnetism	06/01/16	545
PRATIBHA MISHRA	107818	Vander's Human Physiology	06/01/16	3426.57
PRATIBHA MISHRA	70026	Biochemistry	06/01/16	43.95
PAYAL TYAGI (W)	70717	Kumarsambhav Vyakhya Vinod Kumar Sharma	23/11/15	30
PAYAL TYAGI (W)	106733	Sanskrit Sahitya Ka Brihar Itihaas	23/11/15	300
PAYAL TYAGI (W)	84137	Sribhithari Vishchitam:Nitishaktam	23/11/15	60
PAYAL TYAGI (W)	105978	Raghuvanshmahakavyam	23/11/15	70
UDIT KULSHRESTHA	91096	From plassey to partiton:History of modren india	13/10/15	300
UDIT KULSHRESTHA	78975	New cambridge history of india	13/10/15	150
RUCHI	97749	Introduction to electrodynamics	22/09/15	275
RUCHI	80084	Electromagnetic fields and waves	20/10/15	140
RUCHI	92343	Physics of materials and electronics	20/10/15	235
RUCHI	97622	Introductory methods of numerical analysis	14/09/15	195
				18730.18

Rounded Rs. 18730/-

Concerned authorities should take necessary steps to recover the above mentioned books or the cost of the books may be recovered from concerned students.

(B) As per Physical verification report of library produced to the audit, it has been observed that a large number of books are untraceable besides above mentioned books.. Necessary steps may be taken to trace out the missing books under intimation to the audit.

PARA No. 4 (Memo No . 1 Dated : 23/07/2018)

Sub : Non production of Records

1. Balance sheet for the year 2017-18 was not provided to the audit due to non-finalization of annual accounts.
2. Tender files of Photocopier pertaining to the audit period 2013-15 were not produced to audit

सुप्री  
B. V. J. C.  
17/2020

Inspecting Audit Officer  
Audit Party No-XXXII

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**TEST AUDIT NOTE**  
**2015-16 to 2016-17**  
**PART-III**

**TAN No.1( Memo No .08 Dated : 02/082018**

**Subject : Non- charging depreciation on the Fixed Assets.**

During scrutiny of Books of Accounts it has been observed that the Institute has shown Fixed Assets amounting Rs. 49745384.64 as on 31/3/2018 but no depreciation has been charged on the Fixed Assets of the Institute. Depreciation is required to be charged as per prescribed rate of the depreciation on written down value from the date of purchase of the Fixed Assets .

Depreciation may be charged on assets and shown to next audit.

**TAN No.2( Memo No . 10 Dated : 2/08/2018)**

**Sub: Short comings in maintenance of Stock Registers.**

During the test check of Stock Registers of Shivaji College for the period 2015-16 to 2017-18, following shortcomings have been noticed :

1 The balance of the non-consumable articles in stock registers i.e. Zoology Stock Register, Physics Stock Register, Chemistry Stock Register etc. have been reduced and shown as Nil which is irregular. The balances of non-consumable items cannot be shown as Nil unless the items are condemned. Few instances are given below.

S.No.	Name of item	Page no.	
1.	Furniture	46	-do-
2.	Printer(Computer)	82	-do-
3.	Ammeter	07	(Physics Stock Register)
4.	Microwave (LG)	232	(Bio chemistry Stock Register)

2 As per Rule 192 (1) of GFR- Physical verification should be conducted at least once in a year and the outcome of the verification should be recorded in the register but it has been noticed that no physical verification has been done during the audit period 2015-16 to 2017-18

3. Consumable items i.e. taps, CFL, starters, LED lights, beakers etc have been entered in non-consumable stock registers.

Department is advised to take necessary action to rectify the above shortcomings and shown to next audit.

  
**Inspecting Audit Officer**  
**Audit Party No-XXXII**

Current Audit Report

(Part-II)  
(2018-19)

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**PARA 01: Outstanding temporary advances-reg.**  
(Ref. Audit Memo No. 06 dated 30.06.2020)

As per the provision of GFR the advances given for the purpose of supply of material, for organizing programmers etc. for departmental purpose etc., which are recoverable ultimately from private owner or other parties, the responsibility for their adjustment lie with the central accounting and supervising departmental authorities. Such type of advance should be cleared/settled within one month from the date of drawl of advance or 31<sup>st</sup> march of each year, whichever is earlier.

As per the Rule 323(2) of GFR, 2017 the contingent advance should be adjusted within a period of fifteen days from the date of its drawl failing which the advance or balance along with penal interest shall be recovered from his/her next salary (ies). Further the advances are not allowed to remain unsettled beyond the close of financial year and if these are not utilized within the financial year the same shall be refunded.

As per the reply furnished by the college authority an amount to Rs. 6,45,836/- is still pending for advances adjustment as on date. Hence, the college authority to take immediate steps to settle the above advances as per GFR Rules, under intimation to audit.

**PARA 02: Non-recovery of License Fee from Central Bank of India situated at College Premises.**

(Ref. Audit Memo No. 10 dated 30.06.2020)

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As per the M/o Urban Development, Dte. Of Estate, the prescribed rate for recovery of license fee in r/o General Pool Office accommodation i.e. @ Rs. 585 per sq. meter per month from Banks w.e.f. 01.04.14 to 31.03.17. Subsequently, the Ministry revised the fee to Rs. 675 per sq. Meter w.e.f. 01.04.17 to 31.03.18 vide orders dated 03.04.18.

During test check of records revealed that the college had allotted land/space in its premises to the Central Bank, for which the college had not been recovering the license fee from bank till Sept., 2016. The college authority and bank mutually agreed to pay the rent from October, 2016 @ Rs. 15000/- p.m. which is less than the rate prescribed by the Directorate of Estates.

Sl.No.	Period	Area (In Sq. Mt.)	Rate of License Fee per sq. mt.	License fee recoverable per month	Total amount recoverable	Amount received for the period 10/2016 to 06/2020 @ 15000/- P.M for 45 Months	Balance to be recovered
1.	Oct.16 to March 17(6 months)	26.59	585	15535	93330		
2.	April 17 to June, 2020 (39 months)	26.59	675	17948	699972	675000	
<b>Total</b>					<b>793302</b>	<b>675000</b>	<b>118302</b>

*[Signature]*



Hence, an amount of Rs. 118302/- may be recovered from the bank and take necessary steps to execute a formal agreement with the bank and charge the DOF's prescribed rates of license fee from all outside agencies which have been allotted land/building in its premises and recover the license fee from them under intimation to the audit.

Para 28

**PARA 03: Unclaimed caution money-reg.**

(Ref. Audit Memo No. 15 dated 06.07.2020)

At the time of admission, college has been collecting Rs. 2000/- as security/caution money from every student, which is refundable within a period of two years the completion of their academic degree. As per student's security fund ledger/balance sheet as on 31.03.2019 it has been found that an amount of Rs. 1,94,30,000/-(closing balance) is lying unclaimed under the head security fund which is undisputed & unclaimed.

In this regard the college has furnished a reply stating an amount of Rs. 1,53,86,000/- has already been disbursed to among students and with an outstanding amount of Rs. 40,44,000/- lying pending as on date.

Hence, college authorities should make efforts to refund the amount to the concerned students or utilize the amount for the purpose prescribed in the guidelines issued by the University on the subject with the approval of the competent authority.

*Handwritten signature*

**TAN 01: Discrepancies in Service Books-reg.**  
(Ref. Audit Memo No. 04 dated 26.06.2020)

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During the test check of Service Books, maintained by the O/o Principal, Shivaji College, University of Delhi, Ring Road, Raja Garden, New Delhi-110027, for the audit period 2018-19, following short comings have been noticed:-

1. **As per Rul-288 of GFR:-** Service Book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR -2017 (Rule-288) or not, is to be intimated to audit.

2. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

Sl.No.	Name (Ms./Mrs./Mr/Dr.)	Designation
1.	Anil Kumar	Office Attendant
2.	V.P.S. Malik	Associate Prof.
3.	Avinash Kalyan	Lab. Attendant
4.	Pooja Ujjainwal*	Library Attendant
5.	Vijay Kumar Chawla	Library Attendant
6.	Chandra Singh Meena	Library Attendant
7.	Santosh*	Safai Karamchari
8.	Santosh Kumar Mishra	Office Attendant
9.	Suresh Shah	Lab. Attendant

\* Prescribed proforma of CCL as per CCS (Leave) Rules, as amended from time to time has not been found, If, she has availed any CCL leave during her service period, the same may be updated in their service book.

3. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No. 2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No. 3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:

Sl.No.	Name (Ms./Mrs./Mr/Dr.)	Designation
1.	Anil Kumar	Office Attendant
2.	V.P.S. Malik*	Associate Prof.
3.	Avinash Kalyan	Lab. Attendant
4.	Pooja Ujjainwal	Library Attendant
5.	Vijay Kumar Chawla	Library Attendant
6.	Chandra Singh Meena	Library Attendant
7.	Santosh	Safai Karamchari
8.	Santosh Kumar Mishra	Office Attendant
9.	Suresh Shah	Lab. Attendant

\* Entry of letter regarding of his appointment entry has not been made in his service book, the same should be re-write/paste letter in service book, the similar other cases may also be reviewed at your own level.

*[Handwritten Signature]*

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In the following cases unsigned entries overwriting white fluid cuttings are seen as well as some entries not signed, which need to be attested by the competent authority.

Sl.No.	Name (Ms./Mrs./Mr/Dr.)	Designation
1.	Santosh	Safai Karamchhari
2.	V.P.S. Malik	Associate Prof.

5. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth. Date of Appointment etc. not pasted/recorded at the top front of service book. The same should be pasted or recorded.

6. Prescribed column of Leave Account in the Service Books has not maintained by the college as per CCS (Leave) Rules, the same may be recorded and counter signed by the DDO/Competent authority from time to time.

Further, the college authorities have informed that the service books of faculty teachers have been sent to the University of Delhi for pay fixation under 7<sup>th</sup> CPC. Hence, these service books of faculty teachers have not been scrutinized by the audit.

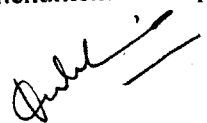
Further, more, it will be the responsibility of the officer maintaining the Service Book to make annual verification and also to complete and certify previous service in 25 year of Service or 5 years before retirement of employee, whichever is less and communicate the qualifying service to the employee.

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

**TAN 02: Non-Maintenance of Bill Register/Medical Claim Register/and others-reg.**  
(Ref. Audit Memo No. 05 dated 29.06.2020)

While scrutiny of the records of the College for the period 2018-19, the following observation are made.

- (1) **Non-Maintenance of Bill Register:-** As per GFR 2017, Rule 57 Sub-Rule 5(1) DDO shall maintain a Bill Register in Form TR 28-A, and note all bills presented for payment to college in the register. As soon as cheques for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register and the DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In cases any retrenchment is made by the HOO a note of such retrenchments should be kept against the bill in the remarks column in TR-28 A.
- (2) **Non-Maintenance of Register of Medical Claim:-** The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.



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Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the University Grants Commission.

- (3) **Tender Sale Register:-** During the text check, the college has not maintained in the prescribed format such as date wise sale of the tender, cost of the tender.
- (4) **Tender/Quotation Opening Register:-** During the text check, the college has not maintained the tender/quotation opening register.

The Authority of College, may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.

**TAN 03: Irregular payment towards Medical Claim Reimbursement-reg.**  
(Ref. Audit Memo No. 07 dated 30.06.2020)

University of Delhi 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 University of Delhi from where the beneficiaries can avail medical facilities at CGHS rates. Further, Delhi University has established four health centers at different locations in Delhi under the World Universities Services(WUS) scheme.

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

During scrutiny of relevant records, it has been observed that some of the employees are contributing at CGHS rates to cover themselves under WUS Scheme. Further, no contribution has been recovered from some of the employees but reimbursements of medical claims are being made to them. During the audit period as per audited financial accounts of college an **amount of Rs. 1,10,60,751** paid as medical reimbursement to the college employees.

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

**TAN 04: Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers - reg.**  
(Ref. Audit Memo No. 13 dated 01.07.2020)

During the test check of Stock Registers, maintained by the O/o Principal, Shivaji College, University of Delhi, Ring Road, Raja Garden, New Delhi-110027, for the audit period 2018-19, following short comings have been noticed:-

1. Single Register is maintained for Consumable/Non-Consumable items which is irregular, separate registers are to be maintained.

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2. Purchases made for different department by the college but not entered in Master Stock Register and not shown issued to respective department. But details of Stock Register maintained by different department cannot be tally in the absence of master stock register.
  3. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
  4. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
  5. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1). {Computer/Chemistry Register}
  6. Entries in items have not been verified and signed by the competent authority, for its correctness, which is irregular.
  7. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
  8. Overwriting recorded at many pages and so many cuttings found in stock registers, which is irregular.
  9. In non-consumable registers of all the departments balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
  10. Stock registers is in torn condition. Balance may be brought forward to new stock registers in the format as given bottom portion.

Further, scrutiny of Stock Registers and their records, it has been found that certificate as desired given below are not recorded anywhere and the purchase have been made.

- (a) The rule 145 of GFR 2005 explains that the purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I \_\_\_\_\_ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

- (b) The Rule 154 of GFR 2017 explain that the purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority a reliable supplier of a reasonable price."

"I \_\_\_\_\_ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

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**FORM GFR - 22 [See Rule 211 (ii) (a)]  
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule 211 (ii) (b)]  
STOCK REGISTER OF CONSUMABLES  
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The following stock registers have not been produce before audit.

1. Sports Register (Consumable/Non-Consumable)
2. Any other Stock Registers maintained by the College.

The above said registers be maintained as per the GFR Rules, 2017. These discrepancies may please be rectified and compliance be shown to audit.

**TAN 05: Irregularity in Housekeeping/Sanitation and Security Services-reg.**  
(Ref. Audit Memo No. 14 dated 01.07.2020)

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s Scientific Security Management Services Pvt. Ltd. and M/s Shanti Enterprises. These organizations have provided man power for sanitation and security services to Collegel/Institute. At present there are 23 (Twenty Three) contractual employees working in the College. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Amit Singh	Security Guard	M/s Scientific Security Management Services Pvt. Ltd.
2.	Rekha Rani		
3.	Sanjay Singh		
4.	Manoj Yadav		
5.	Santosh Giri		
6.	Madhusudan		
7.	Sujeet Kumar		
8.	Pardeep Kumar		
9.	Anil Kumar		

*Dubal*

10.	Promila	Housekeeping	M s Shanti Enterprises
11.	Savitri		
12.	Rahul		
13.	Neeraj		
14.	Saleem		
15.	Deepak		
16.	Manish		
17.	Shiv		
18.	Rohit		
19.	Randeep		

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

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

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

Compliance may be furnished to audit immediately.

**TAN 06: Discrepancies in Library Record-reg.**  
(Ref. Audit Memo No. 11 dated 01.07.2020)

### Physical Verification of Library


As per rule 215 of GFR, 2017 "Complete physical verification of books should be done every year in case of library having not more than twenty thousand volumes. For library having more than twenty thousand volumes up to fifty thousand volumes, such verification should be done at least once in three years. Sample verification at intervals of not more than three years should be done in case of library having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortage, complete verification shall be done." But it has been found that no physical verification of the library has been done during audit period.

In addition to above, the following irregularities have also been noticed by scrutinizing the Library Records for the audit period.

1. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.

2. Entries made for the books bearing accession No. 114858 to 116847 for the period 2018-19 have not been signed by the librarian and counter signed by the sanctioning authority.
3. Condemn books which were sold out/written off by the college from time to time and write off entries are not made on accession registers, where these book are initially entered at the time of purchase of books.

Further, as per information provided by the Shivaji College Library, the physical verification of library was conducted during the year 2015-16 and 59 number of books worth of Rs. 23594/- have been shown as untraceable/missing, the college authority are hereby advised to take immediate necessary steps to get back the books from the concerned, under intimation to audit.

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



Name of the College: Shivaji College (University of Delhi)

Status of the members on Governing Body

Sr. No.	Name of the Member	Capacity (Position held)
1	Prof. S.C. Bhatla	Chairman
2	Prof. Vinod Kumar	University Representative
3	Dr. Manjula Singh	Teachers' Representative (more than 10 years' service category)
4	Dr. Shilpi Verma	Teachers' Representative (less than 10 years' service category)
5	Mr. Deepak Rana	Non-Teaching Staff Representative
6	Dr. Shashi Nijhawan	Member Secretary

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Annexure - I

Name of the College: Shivaji College (University of Delhi)

Status of the members on Governing Body (2020-21)

Sr. No.	Name of the Member	Capacity (Position held)
1	Mr. Ajay Bhatia	Chairman
2	Mr. Rajiv Kohli	Treasurer
3	Prof. Ashok Prasad	University Representative
4	Prof. Mohan	University Representative
5	Dr. A.K. Shukla	Teachers' Representative (more than 10 years' service category)
6	Mr. Jitendra Singh	Teachers' Representative (less than 10 years' service category)
7	Mr. Khem Kumar Nagar	Member
8	Ms. Narinder Kaur	Member
9	Mr. Gaurav Parashar	Member
10	Mr. Vikas Yogi	Member
11	Ms. Urvashi Makkar	Member
12	Mr. Yatendra Sharma	Member
13	Mr. Abhay Agarwal	Member
14	Mr. Gaurav Chauhan	Member
15	Mr. Rajbir Singh	Non-Teaching Staff Representative
16	Dr. Shiv Kumar Sahdev	Member Secretary

Name of the College: Shivaji College (University of Delhi)

**Status of the members on Governing Body as on 09.03.2022**

Sr. No.	Name of the Member	Capacity (Position held)
1	Mr. Gaurav Sharma	Chairman
2	Prof. R.K. Bhatt	Treasurer
3	Prof. Mohan	University Representative
4	Mr. Khem Kumar Nagar	Member
5	Mr. Anishur Rahman	Member
6	Mr. Ramesh Abhilash Kalathil	Member
7	Mohd. Yunus	Member
8	Dr. Sarabpreet Singh Guglani	Member
9	Ms. Venu Arora	Member
10	Ms. Aparna Dua	Member
11	Mr. Pinaki Routray	Member
12	Dr. Pragati Kumar	Member
13	Prof. Arun Vir Singh	Teachers' Representative (more than 10 years' service category)
14	Dr. Vandana	Teachers' Representative (less than 10 years' service category)
15	Prof. Shiv Kumar Sahdev	Member Secretary
16	Mr. Vinod Kumar	Non-Teaching Staff Representative

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## STAFF COUNCIL COMMITTEES

2019-20

### ADMISSION COMMITTEE

**Admission Convenor:**  
**Co-Convenor**

Dr. Virender Bhardwaj  
Dr. Shilpi Verma  
Dr. Nand Gopal Giri  
Dr. Divya Madan

**Admission In-charge**

1. B.A(Programme)

Dr. V.P.S. Malik  
Ms. Anshu Chopra  
Dr. Sukhram

2. B.Sc.(Programme)

a) Life Science

Dr. Misha Yadav  
Dr. Deepika Yadav

b) Physical Science

Ms. Bharti  
Dr. Rajni Kanojia

c) APS

Mr. Rakesh Yadav  
Mr. Uttam Kumar Sinha

3. B.Com Programme

Dr. Rajinder Singh

4. Honours Courses

**All teachers-in-charge will do the admission for their  
respective departments**

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## Teacher In-Charge for Session 2019-20

S.No.	Department	Name of Teacher
1	Biochemistry	Dr. Rashmi Wardhan
2	Botany	Dr. Kiran Bamel
3	Chemistry	Dr. Prasanta Kumar Sahu
4	Commerce	Dr. Ramesh Kumar Malik
5	Computer Science	Mr. Rakesh Yadav
6	Economics	Ms. Bhumika Bhavnani
7	English	Dr. Chakpram Priyanka
8	Geography	Dr. B.S. Dahiya
9	Hindi	Dr. Darshan Pandey
10	History	Dr. Amarjiva Lochan
11	Mathematics	Dr. Neetu Rani
12	Physical Education	Mr. Gaurav Goel
13	Physics	Dr. S.K. Yadav
14	Political Science	Dr. V. P. S. Malik
15	Sanskrit	Dr. Rajneesh
16	Zoology	Dr. Sunita Gupta
17	BBE	Ms. Urvashi Sahitya

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1. **General Counseling:** Dr. Poonam Singh (Convenor)  
Dr. Neena Khanna  
Dr. Rabi Narayan
2. **Grievance Cell:** Dr. Sonali Garg (Convenor)  
Dr. Rahul Singhal  
Dr. Deepika Yadav
3. **SC, ST & OBC Counselling:** Dr. Rajesh Kumar (Convenor)  
Dr. Vikas  
Dr. Mamta  
Dr. Raj Kumari  
Mr. Jitendra Singh  
Mr. Manish Meena
4. **North East Counselling** Dr. L. Gitarani Devi (Convenor)  
Dr. Umeshkanta  
Dr. Anjaiah Sundu
5. **PWD Counselling:** Mr. Ramesh Malik  
Dr. Rajneesh  
Dr. Vikas

**STAFF COUNCIL COMMITTEES  
2019-20**

1. **General Purchase Committee**  
Dr. Darshan Malik (Convenor)  
Dr. P.K. Sahu  
Mr. Gaurav Goel  
Dr. Jayita Thakur  
Dr. Kiran Bamel

**Ex Officio Member:** Bursar: Dr. Kumari Priyanka

**Ex Officio Member:** Convenor Development Committee – Dr. A.K. Shukla

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**2. Development Committee**

Dr. A. K. Shukla (Convenor)  
Mr. Mukesh Kumar Singh  
Dr. Nand Gopal Giri  
Dr. Manish Sachdeva  
Dr. P.K. Sahu

**Ex Officio Member:** Bursar: Dr. Kumari Priyanka

**Ex Officio Member:** Convenor Purchase Committee – Dr. Darshan Malik

**3. Time Table Committee**

Dr. Shama Mitra Chenoy  
Dr. Aparna Jain  
Dr. Surbhi Madan  
Dr. L. Gitarani Devi  
Dr. Prabhavati  
Dr. Darshan Pandey  
Dr. Rajinder Singh

**4. Canteen Committee**

Dr. Vandana Katoch (Convenor)  
Dr. Rajneesh  
Dr. Meghraj Meena  
Mr. Ashesh Jharwal  
Dr. Vandana Rajpal

**5. Library Committee**

Dr. Sonali Garg (Convenor)  
Dr. Manjula Singh  
Dr. Arun Vir Singh  
Dr. Raj Kumari  
Dr. Kiran Chaudhary  
Dr. Mamta  
Dr. Manish Sachdeva

6. **Garden Committee**

Dr. Prabhavathi (Convenor)  
Dr. Manjula Singh  
Dr. Kiran Bamel  
Dr. Rajneesh  
Dr. Rajni Kanojia  
Ms. Bharti  
Dr. Vandana Rajpal

7. **Sports Committee**

Mr. Gaurav Goel (Convenor)  
Dr. Neetu Rani  
Dr. Poonam Singh  
Dr. Jeetendra Aggarwal  
Dr. Divya Madaan  
Dr. Vikas Sharma

8. **Discipline Committee**

Dr. Anil Aggarwal (Convenor)  
Dr. Arun Vir Singh  
Dr. Nand Gopal Giri  
Dr. Sunita Gupta  
Dr. Ramesh Malik  
Ms. Bharti  
Dr. Sukhram

**Ex Officio:** Convenor of Student Advisory Committee: Mr. Mukesh Kumar Singh  
N.C.C. Incharge(Boys Division) Dr. Rajinder Singh  
N.C.C. Incharge(Girls Wing)- Ms. Deepti  
N.S.S. Incharge: Dr. Ruchira Dhingra  
Sports Incharge: Mr. Guarav Goel.



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**9. Fee Concession Committee**

Dr. Mridula Budhraja (Convenor)

Dr. Shiv Kumar Sahdev

Dr. Raj Kumari

Dr. Misha Yadav

Mr. Manish Meena

**Ex Officio Member:** Bursar: Dr. Kumari Priyanka

**10. Placement Cell**

Dr. Suman Kharbanda (Convenor)

Dr. Lalita Rana

Dr. Preeti Tewari

Dr. Ruchira

Dr. Rajesh Kumar

Dr. Smita Tripathi

**11. Magazine Committee**

Dr. Raj Kumari (Convenor)

Dr. Anjali Raman

Dr. Preeti Desodia

Dr. Meghraj Meena

**12. Cultural Committee**

Ms. Anshu Chopra (Convenor)

Dr. Shiv Kumar Sahdev

Dr. Neena Wadera

Ms. Preeti Sharma

Dr. Khurshid Khan

Dr. Sunita Gupta

Dr. Darshan Pandey

Ms. Iti Dandona

Dr. Nimita Kant

Ms. Bhumika Bhavnani

**13. Student Advisory Committee**

Mr. Mukesh Kumar Singh (Convenor)

Dr. Khurshid Khan

Dr. Bhaskar Mohan Kandpal

Dr. Misha Yadav

Mr. Uttam Kumar Sinha

**14. Women Development Committee**

- Dr. Sunita Singh (Convenor)
- Dr. Bhaskar Mohan Kandpal
- Dr. Nimita Kant
- Dr. Deepika Yadav
- Dr. Vijay Kumar
- Dr. Pratima
- Dr. Mamta
- Dr. Kiran Chaudhary
- Dr. Prabudhh Kumar Mishra
- Dr. Jayita Thakur

**15. Anti-Ragging Committee + Anti Ragging Squad**

- Dr. Poonam Singh (Convenor)
- Dr. Dharam Vir Chikara
- Dr. Anil Krishan Aggarwal
- Dr. Arun Vir Singh
- Dr. Ritu Madan

- Ex Officio:**
- 1) Convenor, Student Advisory Committee: Mr. Mukesh Kumar Singh
  - 2) N.C.C. In-charge: Dr. Rajinder Singh(Boys Division),  
Ms. Deepti (Girls Wing)
  - 3) N.S.S. In-charge: Dr. Ruchira Dhingra
  - 4) Sports In-charge: Mr. Gaurav Goel.

**16. Website Committee**

- Dr. Anuradha Mal (Convenor)
- Mr. Rakesh Yadav
- Dr. Jitendra Singh
- Dr. Shilpi Verma
- Dr. Rahul Singhal
- Mr. Manish Meena
- Dr. L. Geetarani Devi

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**17. Eco Club**

Dr. Vijay Kumar (Convenor)  
Dr. Preeti Tewari  
Dr. Aparna Jain  
Dr. Rajni Kanojia  
Dr. Misha Yadav  
Dr. Rajender Singh (Geography)

**18. Internal Assessment Committee**

Ms. Iti Dandona (Convenor)  
Dr. Vandana Katoch  
Dr. Smita Tripathi  
Dr. Misha Yadav  
Dr. Sukhram  
Mr. Jitendra Singh  
Dr. Jeetendra Aggarwal  
Ex **Officio** Convenor, Time Table Committee: Dr. Rashmi Wardhan

**19. Examination Superintendent**

Dr. Babita Gupta  
Dr. Manish Kumar Sachdeva  
Dr. Vandana Katoch  
Dr. Vandana

**20. NCC**

Boy's Division: Dr. Rajinder Singh  
Girl's Wing: Ms. Deepti

**21. NSS:**

Dr. Ruchira Dhingra (Convenor)  
Dr. Khurshid Khan  
Dr. Mridula Budhraj  
Dr. Rajender Singh (Geography)

**22. Remedial Cell**

Dr. Rakesh Yadav (Convenor)  
Dr. Surbhi Madan  
Dr. Anjali Raman  
Dr. Ritu Madan  
Mr. Ashesh Jharwal

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**23. Entrepreneurship Development Cell**

Dr. Tejvir Singh Rana (Convenor)

Dr. Deepti

Dr. Anuradha Mal

Dr. Sunita Singh

Ms. Shivani

**24. TEDxShivajicollege**

Ms. Anshu Chopra (Convenor)

Dr. Shiv Kumar Sahdev

Ms. Preeti Sharma

Ms. Iti Dandona

**25. SPADE**

Dr. Prabudhh Kumar Mishra

Ms. Bhumika Bhavnani

**Secretary, Staff Council**

Dr. Anuradha Mal

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**STAFF COUNCIL  
COMMITTEES 2020-21**

**ADMISSION COMMITTEE**

**Admission Convenor:  
Co-Convenor**

Dr. Virender Bhardwaj  
Dr. Shilpi Verma  
Dr. Renu Baweja  
Dr. Divya Madan

**Admission In-charge**

**1. B.A(Programme)**

Dr. Tejbir Singh Rana  
Mr. Mukesh Kumar Singh  
Dr. Divya Madan

**2. B.Sc.(Programme)**

a) Life Science

Dr. Anuradha Mal  
Ms. Nimita Kant

b) Physical Science

Mr. Mahendra Kumar Meena  
Ms. Mamta

c) APS

Ms. Preeti Sharma  
Dr. Jeetendra Aggarwal

**3. B.Com Programme**

Ms. Kiran Chaudhary

**4. Honours Courses**

**All teachers-in-charge will do the admission for their  
respective departments**

- (7)  
(15)
1. **General Counseling:** Dr. Poonam Singh (Convenor)  
Dr. Neena Khanna  
Dr. Rabi Narayan
  2. **Grievance Cell:** Dr. Sonali Garg (Convenor)  
Dr. Rahul Singhal  
Dr. Deepika Yadav
  3. **SC, ST & OBC Counselling:** Dr. Rajesh Kumar (Convenor)  
Dr. Vikas  
Dr. Mamta  
Dr. Raj Kumari  
Mr. Jitendra Singh  
Mr. Manish Meena
  4. **North East Counselling** Dr. L. Gitarani Devi (Convenor)
  5. **PWD Counselling:** Mr. Ramesh Malik  
Dr. Rajneesh  
Dr. Vikas

**STAFF COUNCIL COMMITTEES  
2020-21**

1. **General Purchase Committee**  
Dr. Darshan Malik (Convenor)  
Dr. P.K. Sahu  
Mr. Gaurav Goel  
Dr. Jayita Thakur  
Dr. Kiran Bamel

**Ex Officio Member:** Bursar: Dr. Kumari Priyanka

**Ex Officio Member:** Convenor Development Committee – Dr. A.K. Shukla

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**2. Development Committee**

Dr. A. K. Shukla (Convenor)  
Mr. Mukesh Kumar Singh  
Dr. Nand Gopal Giri  
Dr. Manish Sachdeva  
Dr. P.K. Sahu

**Ex Officio Member:** Bursar: Dr. Kumari Priyanka

**Ex Officio Member:** Convenor Purchase Committee – Dr. Darshan Malik

**3. Time Table Committee**

Dr. Aparna Jain  
Dr. Surbhi Madan  
Dr. L. Gitarani Devi  
Dr. Prabhavati  
Dr. Darshan Pandey  
Dr. Rajinder Singh

**4. Canteen Committee**

Dr. Vandana Katoch (Convenor)  
Dr. Rajneesh  
Dr. Meghraj Meena  
Mr. Ashesh Jharwal  
Dr. Vandana Rajpal

**5. Library Committee**

Dr. Manish Sachdeva (Convenor)  
Dr. Manjula Singh  
Dr. Arun Vir Singh  
Dr. Raj Kumari  
Dr. Kiran Chaudhary  
Dr. Mamta

**6. Garden Committee**

Dr. Prabhavathi (Convenor)  
Dr. Manjula Singh  
Dr. Kiran Bamel  
Dr. Rajneesh  
Dr. Rajni Kanojia  
Ms. Bharti  
Dr. Vandana Rajpal

**7. Sports Committee**

Mr. Gaurav Goel (Convenor)  
Dr. Neetu Rani  
Dr. Poonam Singh  
Dr. Jeetendra Aggarwal  
Dr. Divya Madaan  
Dr. Vikas Sharma

**8. Discipline Committee**

Dr. Anil Aggarwal (Convenor)  
Dr. Arun Vir Singh  
Dr. Nand Gopal Giri  
Dr. Sunita Gupta  
Dr. Ramesh Malik  
Ms. Bharti  
Dr. Sukhram

**Ex Officio:** Convenor of Student Advisory Committee: Mr. Mukesh Kumar Singh  
N.C.C. Incharge(Boys Division) Dr. Rajinder Singh  
N.C.C. Incharge(Girls Wing)- Ms. Deepti  
N.S.S. Incharge: Dr. Ruchira Dhingra  
Sports Incharge: Mr. Guarav Goel.



9. **Fee Concession Committee**

Dr. Mridula Budhraj (Convenor)

Dr. Raj Kumari

Dr. Misha Yadav

Mr. Manish Meena

**Ex Officio Member:** Bursar: Dr. Kumari Priyanka

10. **Placement Cell**

Dr. Suman Kharbanda (Convenor)

Dr. Lalita Rana

Dr. Preeti Tewari

Dr. Ruchira

Dr. Rajesh Kumar

Dr. Smita Tripathi

11. **Magazine Committee**

Dr. Divya Madan (Convenor)

Dr. Anjali Raman

Dr. Preeti Desodia

Dr. Meghraj Meena

12. **Cultural Committee**

Ms. Anshu Chopra (Convenor)

Dr. Neena Wadera

Ms. Preeti Sharma

Dr. Khurshid Khan

Dr. Sunita Gupta

Dr. Darshan Pandey

Ms. Iti Dandona

Dr. Nimita Kant

Ms. Bhumika Bhavnani

13. **Student Advisory Committee**

Mr. Mukesh Kumar Singh (Convenor)

Dr. Khurshid Khan

Dr. Bhaskar Mohan Kandpal

Dr. Misha Yadav

Mr. Uttam Kumar Sinha

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**14. Women Development Committee**

Dr. Sunita Singh (Convenor)  
Dr. Bhaskar Mohan Kandpal  
Dr. Nimita Kant  
Dr. Deepika Yadav  
Dr. Vijay Kumar  
Dr. Pratima  
Dr. Mamta  
Dr. Kiran Chaudhary  
Dr. Prabudhh Kumar Mishra  
Dr. Jayita Thakur

**15. Anti-Ragging Committee + Anti Ragging Squad**

Dr. Poonam Singh (Convenor)  
Dr. Dharam Vir Chikara  
Dr. Anil Krishan Aggarwal  
Dr. Arun Vir Singh  
Dr. Ritu Madan

**Ex Officio:** 1) Convenor, Student Advisory Committee: Mr. Mukesh Kumar Singh  
2) N.C.C. In-charge: Dr. Rajinder Singh(Boys Division),  
Ms. Deepti (Girls Wing)  
3) N.S.S. In-charge: Dr. Ruchira Dhingra  
4) Sports In-charge: Mr. Gaurav Goel.

**16. Website Committee**

Ms. Suman Kharbanda (Convenor)  
Dr. Jeetendra Aggarwal  
Dr. Partima Rani Sardar  
Ms. Abha Vasal  
Dr. Chhavi Sharma  
Ms. Urvashi Sahitya  
Mr. Avneet Singh  
Ms. Antara

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**17. Eco Club**

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Dr. Aparna Jain  
Dr. Rajni Kanojia  
Dr. Misha Yadav  
Dr. Rajender Singh (Geography)

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Dr. Vandana Katoch  
Dr. Smita Tripathi  
Dr. Misha Yadav  
Dr. Sukhram  
Mr. Jitendra Singh  
Dr. Jeetendra Aggarwal  
**Ex Officio** Convenor, Time Table Committee: Dr. Rashmi Wardhan

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Dr. Deepti

Dr. Anuradha Mal

Dr. Sunita Singh

Ms. Shivani

**24. TEDxShivajicollege**

Ms. Anshu Chopra (Convenor)

Ms. Preeti Sharma

Ms. Iti Dandona

**25. SPADE**

Dr. Prabudhh Kumar Mishra

Ms. Bhumika Bhavnani

**Secretary, Staff Council**

Dr. Anuradha Mal

## PART-II

## Current Audit Report

Para No. 1

Audit Memo No.13

Dated:-16/3/22

**Sub:- Equipment not covered under AMC/CMC**

During test check for the Audit Period 2019-21, it was observed that the AMC was not undertaken in r/o the following mentioned item:

Sr. No.	Equipment/ Item	Remarks submitted by the College Authorities placed in KD file
1.	DG sets Generator	NOT COVERED IN AMC
2.	Projectors	
3.	Aqua Guard	

As per Rule 169 of GFR, "Depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contract is especially needed for sophisticated and costly equipment and machinery. It may however be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter." Needful may be done under intimation to Audit.

*V. J. [Signature]*

PARA-02

Audit Memo No.12

Dated:-16/3/2022

**Sub: Insurance of the Library /Labs and Other Buildings**

After going through the Governance of College Norms and CA report provided to Audit by the College it has been found that till now the college society has not insured College building, Fixed assets and all moveable assets. Needful may be done under intimation to Audit. (KD .....148-247)

PARA-03

Audit Memo No.11

Dated:-15/03/22

**Sub: Accounting Treatment of Government Grant as per Accounting Standard 12.**

1. NON ADOPTION OF ACCOUNTING STANDARDS AS PER AS-12:-Being an Autonomous Institution has not maintaining the Accounting Treatment of Government Grant as per prescribed Accounting Standard-12 (AS 12). Projection of Grant in aid received by the College should be as per Accounting Standard-12.
  
2. NON AACOUNTAL OR DEPRECIATION IN FS AS PER AS-06:-The Financial Statements of the Institute has shown Capital Fund in the balance sheet for the year 2020-21 on Liabilities side balancing the same amount as Fixed Assets on Assets side which do not show the factual position of the Institute. To continue to show an Asset at its original work in the Balance Sheet will be to over-estimate the value of the assets possessed by the Institute when really, due to wear and tear and efflux of time , the value of the assets is much less. Depreciation, therefore, must be accounted for in order to present the assets at their proper value. (KD.148-155....)

Needful may be done under intimation to Audit.

*V. J. K. P. S.*

PARA-04

Audit Memo No.08

Dated:-14/3/22

**Sub: Unclaimed caution money deposits of Rs. 20824000/-reg.**

As per the Audit letter dated 09/3/22 regarding the College collects caution money. In this regard, the furnished information provided by the college, year wise details of caution money, details is as under:

S. No.	Financial Year	Collection	Refunded	Balance
1.	2019-20	4014000	2629000	20815000
2.	2020-21	4143000	90000	24868000
	<b>Total</b>			<b>20824000</b>
				<b>Rs.4044000/- is forfeited as decided by Governing Body dated 13/9/21</b>

After scrutiny of details of collecting caution money from every student at the time of admission which is refundable after the completion of their academic degree. As per information furnished by the college in respect of caution money an amount of Rs.20824000/- was laying as not refunded with the college. In this regard, the college authority may kindly elucidate the audit what action/efforts are made to refund the said amount to the concerned students.Needful may be done under intimation to Audit.

*v. puri/kepan*

**PARA-05**

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**Audit Memo No.04**

**Dated:- 10/03/22**

**Sub: Information regarding issuance of number of Laptops -reg.**

As per the Letter No. 32-IT-1/224/0850/01.08.2013/81/COAD/4269 issued by Registrar, University of Delhi, Ministry of Human Resource Development, Vice Regal lodge, Delhi-110007 regarding distribution of Laptop with latest generation X86 dual core with multithread processor for internal office use only. Further, University of Delhi has issued guidelines in this regard for maintenance of Laptops issued to the Students and Faculty. Point wise compliance of said guidelines may be furnished to audit for further verification. Needful may be done under intimation to Audit.

**PARA-06**

**Audit Memo No.03**

**Dated:-08/3/22**

**Sub: Rebate of Water Bills-reg.**

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

*V. P. Kapoor*  
(VIPUL KAPOOR)  
AO/IAO, PARTY NO.III



**TEST AUDIT NOTE**

**TAN-01**

**Audit No-05**

**Dated:- 10/03/22**

**Sub: Irregularities in purchasing from the local vendors and not from GeM.**

During the Test Audit it has been observed that various items have been procured without following the codal formalities mentioned under GFR,20117. As per Rule 149 the Common used Goods and Services available on GeM are required to be procured mandatorily through GeM. Needful may be done under intimation to Audit.

**TAN-02**

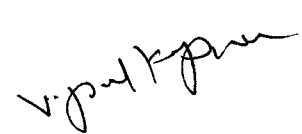
**Memo No.06**

**Dated:10/03/22**

**Subject: Discrepancies in maintenance of stock registers (Non Consumable and consumable both)-**

While test checks of stock registers the following irregularities are noticed: -

1. No physical verification of stock has been conducted annually as laid down in the rules
2. There are number of cuttings in stock register which are not attested by the competent authority.
3. Some of the entries in stock register are not signed by the officials responsible for maintenance of the records/ registers and the In-charge.
4. According to Rule 209(i) of GFR 2017, at the time of issue of good to internal divisions, the indenting officer requiring goods and materials should project an indent in the prescribed form for this purpose. While receiving the supply against the indent, the indenting officer shall examine, count, measure or weigh the materials as the case may be, to ensure that the quantities are correct, the quality is in line with the required specifications and there is no damage or deficiency in the materials. An appropriate receipt shall also be given to this effect by the indenting officer to the division sending the materials but this has not been done in almost all of the materials received or issued.
5. In the consumable stock Register Items like Locks which are Non-consumable item have been taken.
6. Entries regarding issue of consumable items from the indents have not been entered in the Register hence the relevance of further purchase could not be justified, as the



items already purchased are shown as balance. Needful may be done under intimation to Audit.

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### TAN-03

Audit Memo No.09

Dated:- 15/03/22

**Sub: Non Maintenance of Postal Expenses account.**

During the course of audit scrutiny of Dispatch Registers, maintained by the o/o **Shivaji College (University of Delhi) Rajouri Garden**, New Delhi it is noticed that the monthly postal expenditure summary has not been prepared.

Date wise expenditure incurred on postal services along with postal register/files, for the audit period may also be maintained. Needful may be done under intimation to Audit. Needful may be done under intimation to Audit.

### TAN-04

Audit Memo. No.10

Dated: 15/03/2022

**Subject:- Improper maintenance of Service Books.**

During the test check of Service Books, the following shortcomings have been observed

#### (1) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

#### (2) Entry of Aadhaar Number and Photograph to be pasted/entered in Service Book.

Entry of Aadhaar Number and Photograph has not been pasted/made in the service book in some of the cases as per instructions circulated by the Pr. Secretary (Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

#### 3) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that

*v. p. Singh*

his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book. Needful may be done under intimation to Audit.

**TAN-05**

**Audit Memo No.14**

**Dated:-16/3/22**

**Sub: Discrepancies in Library Record-reg.**

As per OM No. F.12/7/2011-AC/DS-III/1313-1319 dt. 30.09.2011 issued by Spl. Secretary (Finance) regarding procurement of books, journals, periodicals etc. for library in which it has been mentioned that

1. The essentiality and genuineness of requirement should be the guiding principal. Only books and journals/periodicals essentially required and indented/requisition for by particular section/branch should be purchased.
2. The proposals referred to by difference section of the department should be properly scrutinized by officer/official dealing with the purchase of books in the light of prescribed guidelines. In case multiple copies of a particular book are required then the actual number that may be purchased should be based on realistic requirement.
3. The department purchasing books/journals on a large scale should prepare fresh panel of suppliers/book sellers by way of open advertisement. Subsequently the said panel may be reviewed every year.

While scrutiny of the library record it has been found that during audit period large no of books were purchased but the essentiality/genuineness or the realistic demand of the requirement has not been certified, further no panel of the supplier/book seller by way of open advertisement has been prepared. College authorities may please explain that why the norms/guidelines issued by the Finance Department, GNCT of Delhi have not been followed.

In addition to above, the following irregularities have also been noticed by scrutinizing the Library Records for the audit period.

1. Physical verification of books has not been done for the Audit period 2019-20 to 2020-21.

Further, as per information provided by the College Library 11400 number of books have been shown as untraceable while doing stock verification of books, the college authorities are hereby advised to take immediate necessary steps to trace the missing books or write off the books, as per rule, under intimation to audit. Needful may be done under intimation to Audit.

  
**(VIPUL KAPOOR)**  
**AO/IAO, PARTY NO.III**