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

Sub: - Audit Report of Bharti College, C-4, JanakPuri, New Delhi – 110058 for the period from 2019-20 to 2021-22.

INTRODUCTION

The Internal Audit Report of the accounts of **Bharti College, C-4, JanakPuri, New Delhi - 110058** for the period from 2019-20 to 2021-22 was conducted by the field Audit Party No.VII. Comprising of Sh. Dinesh Kumar Dhawan, Sr.AO/ I.A.O, Smt. Nirmal Sharma, AAO and Sh. Mukesh Mehta, S.O (Gr.I). The audit was conducted w.e.f. 21.06.22 To 12.07.22 (10 working days) On 06.07.2022 the team was in HQ (The team was on leave from 24.06.2022 to 30.06.2022)

Aim & Objectives

The vision and aim of Bharti College is to make quality defining element of education of the students and set the standards for higher education in the University of Delhi in the twenty first century. Committed to creating and sustaining the conditions that enable all students of the Bharti College to experience an unparalleled educational journey that is intellectuality, socially and personally transformative.

The primary objective of the college is to educate the citizens and citizen-leaders for the society. We do this through the commitment to the transformative power of higher education in arts, commerce and sciences. Beginning in the classroom with exposure to new ideas, new ways of understanding and new ways of knowing, students embark on a journey of intellectual transformation. Through a diverse living environment, where students interact with people who are studying different topics, who come from different walks of life and have evolving identities, intellectual transformation is depended and conditions for social transformation are created.

GENERAL SET UP AND ACTIVITIES

Bharti College, C-4, JanakPuri, New Delhi - 110058 is functioning under the provisions

Head of Office

| S.No | Name and Designation | Period |
|------|---|--------------------------|
| 1 | Dr. Mukti Sanyal, Officiating Principal | 29.09.2016 to 31.01.2020 |
| 2 | Prof. Rekha Sapra, Officiating Principal | 01.01.2020 to till date |



Drawing and Disbursing Officer

| S.No | Name and Designation | Period |
|------|-------------------------------------|-------------------------|
| 1 | Dr. Aruna Jain, Associate Professor | 28.07.2016 to till date |

CASHIER

| S.No | Name and Designation | Period |
|------|--------------------------------------|---------------------------|
| 1 | Mr. Vimlesh Kumar Jha, Jr. Assistant | 09.10.2013 to 13.01.2020. |
| 2 | Mr. Gavish Chandra, Assistant | 14.01.2020 to till date |

Vacancy Position of staff as on 31.03.2022

| S.No. | Group | Sanctioned Posts | Filled | Vacant |
|--------------|---------|------------------|------------|-------------------------|
| 1 | Group A | 137 | 142 | Excess filled 05 |
| 2 | Group B | 01 | 01 | 0 |
| 3 | Group C | 69 | 69 | 0 |
| TOTAL | | 207 | 212 | Excess filled 05 |

INCOME AND EXPENDITURE STATEMENT

| Financial Year | Opening Balance | Budget Allocation | Total | Expenditure |
|----------------|-----------------|-------------------|--------------|--------------|
| 2019-2020 | 11,94,95,923 | 28,02,40,338 | 39,97,36,261 | 29,66,21,637 |
| 2020-2021 | 10,31,14,624 | 29,35,27,871 | 39,66,42,495 | 27,73,16,591 |
| 2021-2022 | 11,93,25,904 | 24,28,72,461 | 36,21,98,365 | 36,00,08,235 |

Statutory Audit:-

The statutory audit of office of Bharti College, University of Delhi, C-4, Janak Puri, New Delhi -110058 has been conducted by the AGCR upto March, 2022.

Maintenance of Records:-


The maintenance of records of **Bharti College, C-4, JanakPuri, New Delhi - 110058** for the period 2019-20 to 2021-22 was found satisfactory as the record provided to audit has been audited subject to observations made in current audit report and in test audit note.


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII

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Old Audit Report

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There were 68 Audit Paras outstanding with recovery of Rs. 1,40,584/-. On the basis of reply submitted by **Bharti College, C-4, JanakPuri, New Delhi - 110058**. Nil para has been settled and one para taken as fresh , which is placed in the file as Part-I of the report.

A. Details of Old Paras

| Year | No. of Old Paras | | No of paras Settled | Still Outstanding Paras |
|---------|------------------|-------|---------------------|-------------------------|
| | Total Para | No. | | |
| 2007-08 | 01 | 3 | 1 | 0 |
| 2008-10 | 01 | 3 | 0 | 01 |
| 2010-11 | 03 | 2,3,5 | 2 | 01 |
| 2011-13 | 02 | 1,3 | 1 | 01 |
| 2017-19 | 02 | 5,6 | 1 | 01 |
| Total | | | 5 | 04 |

B. Details of Old Recovery

| S.No. | Year | Para No. | Total Old Recovery (in Rs.) | Amount Recovered (in Rs.) | Balance Recovery against Para (in Rs.) |
|--------------|---------|----------|-----------------------------|---------------------------|--|
| 01 | 2007-08 | 7 | 0 | 0 | 0 |
| 02 | 2008-10 | 3 | 0 | 0 | 0 |
| 03 | 2010-11 | 2 | 0 | 0 | 0 |
| | | 3 | 0 | 0 | 0 |
| | | 5 | 0 | 0 | 0 |
| 04 | 2011-13 | 1 | 0 | 0 | 0 |
| | | 3 | 0 | 0 | 0 |
| 05 | 2017-19 | 5 | 642131 | 0 | 642131 |
| | | 6 | 0 | 0 | 0 |
| Total | | | 642131 | 0 | 642131 |


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

| Department :Higher Education | | | | | | | |
|---|------------|----------|----------|----------|---|---------|-----------------------------|
| Sub department:Bharti College, C-4, Janakpuri, Delhi (2440) | | | | | | | |
| S No. | Start Year | End Year | Para No. | Sub Para | Subject | Status* | Outstanding Amount (in Rs.) |
| 1 | 2007 | 2008 | 7 | ✓ | Utilization / maintenance of store | O | 0 |
| 2 | 2008 | 2010 | 3 | | Purchase of 25 number of HP Desk Top Computer | O | 0 |
| 3 | 2010 | 2011 | 2 | ✓ | Discrepancies in Procurement procedure | O | 0 |
| 4 | 2010 | 2011 | 3 | | Irregular expenditure on Sanitation Contract | O | 0 |
| 5 | 2010 | 2011 | 5 | ✓ | Loss of Library Books amounting to Rs. 13,141/- | O | 0 |
| 6 | 2011 | 2013 | 1 | | Blockade of Fund due to Non adjustment of advances with PWD | O | 0 |
| 7 | 2011 | 2013 | 3 | ✓ | Non disposal of condemned Vehicle | O | 0 |
| 8 | 2017 | 2019 | 5 | | Irregular payment in r/o Dr. Amit Kumar under suspension | O | 642131 |
| 9 | 2017 | 2019 | 6 | ✓ | Regarding pending pension case | O | 0 |

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

Back

Para No. 7

Para No. 22

Para No. 5

Ref. Memo No. 67
Dated: 01.12.2006

Sub: Utilization/maintenance of store.

During the scrutiny of Consumable and Non Consumable stock registers, following irregularities were noticed by the audit:-

Para no 1
Para No 1

(i) As per voucher no.257, dated 23.7.2007 an expenditure of Rs.71,136 has been found made for printing of 4000 college prospectus from M/s Neelkanth Communications. The price of prospectus was then fixed by the college at Rs.35 per copy. As per maintenance ledger an amount of Rs.64,155 has been received upon the sale of prospectus which indicates that a total number of 1833 have been sold whereas issue of only 511 prospectus has been made in the Stock Register bearing no.46 (Pg.108). From the above it is evident that more than 50% of the prospectus remained unutilized in the stock. During the last year, 3975 copies of prospectus got printed from the same agency and only 2377 copies issued from the stock. In accordance with fundamental principles of public buying laid down under Rule 137 of GFR care should be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs. Keeping in view of above rule position it may be ensured in future that the expenditure on this account is made against the definite requirement so that undue wastage as well as benefit to the outside agencies could be avoided. The issue of prospectus shown in the Stock Register may also be verified and discrepancies got rectified under intimation to the audit.

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(ii) As per information provided by the College and previous audit paras, number of items in store are lying unutilized since 1974 and no action has been so far taken to condemn/dispose off these items. The details of all these items consolidated from the previous audit paras along with information provided during the current audit are given in the annexure. Keeping in view the necessity to avoid accumulation of all such goods and consequential blockage of space and also deterioration in value of these goods to be disposed of it is advised that action to condemn/dispose of these items in terms of Rule 197, 198 and 199 of GFR may be initiated without any further delay. The compliance of above may be reported to the audit.

(iii) Physical verification of stock required under Rule 192 of GFR has not been found done. This may be carried out, result thereof be recorded in the Stock Registers and compliance shown to the audit. Discrepancies, including shortages, damages and unserviceable goods if any, noticed during verification may be brought to the notice of competent authority for appropriate action in accordance with provisions given in Rule 33 to 38 of GFR.

(iv) As per previous audit para no. 10 (Ref. Memo No. 12 dt. 7.2.03), 12 CPUs worth Rs.4,78,800 were stolen on 12.12.1999. FIR was also then lodged with Police Station Janakpuri on 13.12.1999. Further course of action to make good of the loss incurred by the College could not be ascertained by the audit from the records during the current audit. Since the loss involves considerable amount, the matter may be further investigated/enquired and findings be conveyed to the audit without any further delay.

(Jasbir Kaur)

I A O, Audit Party No. 7

I am
Party No. - 17

11/1/22

Para 1

Para No. 03

Page No. 115 GED AUDIT REPORT

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16

Para No. 6

Para No. 6

Ref. A.M. No 18 dt. 06.07.11

Subject - Purchase of 25 number of HP Desk Top Computer.

It has been observed during the scrutiny of file that college has purchased 25 number of HP Desk Top Computer to the amounting of Rs.5,11,680/- from M/s Sylvesa InfoTech Pvt. Ltd. The following irregularities have been observed in the purchase of computer. -

Para 1

1. The college has invited quotations from 20 registered computer dealers of HP for purchase of 25 computers having the following specification and the last date for submitting the quotation was fixed by the college i.e. 10.11.08.

Specification -

HP Desk Top

Intel Core 2 Duo 2.2 Ghz, 1GB DDR RAM, 160 GB SATA HDD, DVD Writer, Multi-Media Key board Optical Mouse, 15" LCD Monitor, DOS, Intel Mother Board, (1.44 MB FDD), with 3 year Warranty.

2. In response 12 vendors have responded of HP Computers, 2 quotations are received without name of the firm on envelop. 2 quotations are received from M/s. Dish Computers and Sylvesa InfoTech Pvt. Ltd. To whom contract was given by the college, further quotations from M/s Sylvesa InfoTech Pvt. Ltd. received on 14.11.08 i.e. after last date of the receipt of quotations. All the 17 quotations was opened by the purchased committee on 18.11.08 and comparative statement was prepared and M/s Sylvesa InfoTech Pvt. Ltd. was selected as L-1 and awarded the contract to supply computers to college.
 3. Ongoing through the content of comparative statement and all 17 quotations it has been observed that M/s Sylvesa InfoTech Pvt. Ltd. has not submitted the quotation by the stipulated date of 10.11.08 and moreover the specification submitted by them are not found to be matching with the specification given in the quotation by the college.
 4. M/s Seagull InfoTech has quoted rate of Rs.25,900/- including 4% VAT and the specification submitted by them is found to be matching with the specification given in quotation by the college and the firm found to be at L-2 in comparative statement.
 5. The completion of opening of the quotation was done by the purchase committee on 18.11.08 and the work order to M/s Sylvesa Info Tech Pvt. Ltd. has been issued on 29.12.08 i.e. one and half month after the opening of the quotation by the purchase committee.
 6. In the quotation college has not incorporated the mandatory condition of GPR-197 and GPR-198 alongwith the CVC guideline issued from time to time to select a reputed firm.
- All the above observation may be explained to audit with record.

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VJPUL KAPOOR
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Pass No. 5 T

Para No. 3

SUBJECT: Discrepancies in procurement procedure

Purchase of AC:- The College has invited quotations for the supply of Voltas Air conditioners and Stabilizers in October 2010. Three No. of firms quoted their rates, out of which M/s Prime Enterprises quoted the lowest rates for Split 2.0 Ton AC i.e. Rs. 28,100 per AC, whereas M/s. Bright Insulators quoted the rates for the same item is Rs. 28,990/- (2nd Lowest). But the Committee approved the name of the 2nd lowest with the condition, the supplier should down the rates from 28,990/- to Rs. 28,100/- which is the lowest received. The reasons for the same may be elucidated to Audit.

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Purchase of Staff Room Table:- The College has placed the supply order for purchase of 8 Nos. of Staff Room Table to M/s Gryo Enterprises amounting to Rs. 46,400/- without calling the quotations from the other firms. Moreover the vendor has not charged any VAT from the College Authorities which seems that the vendor is also not registered with Sales Tax Department. Why the college authorities has not called the quotations from the other firms for comparison and not completed the Goda formalities as per Rule 146 of GFR and CVC guidelines.

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Purchase of 25 Nos. of Fire Extinguisher:- The College authorities has placed the supply order for 25 Nos. of Fire Extinguisher to Ceasefire Industries Limited amounting to Rs. 23,587/- on 29/12/11, after calling the quotations from the three firms. As the cost of material was more than Rs. 4.00 lakh why the college authorities has not completed the Goda formalities as per rule 151 of GFR.

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The illegals had not prepared any tender enquiry as per rule 151 of FR. Scrutiny of the documents revealed that no performance security as per Rule 158 of GFR has been obtained from successful bidder which should be 5 to 10 % of the value of the supply order. No Provision of EMD was kept in any purchase, which were violations of the Rules of GFR.

Reasons of the above lapses may be elucidated to the Audit.

Para 2
Para 4

PARA 3

Paranote #

REF. MEMO NO. 3
DATED 24/08/12

Pass No. 8

Para No-4

Subject: Irregular Expenditure on Sanitation Contract

Outsourcing of Services. As per rule 178 to 181 of GFR, tender enquiry should be prepared for outsourcing of services containing, inter alia:-

- i) The details of the work or services to be performed by the contractor
- ii) The facilities and the inputs which will be provided to the contractor by the Department
- iii) Eligibility and qualification criteria to be met by the contractor for performing the required service
- iv) The statutory and contractual obligations to be complied with by the contractor.

The college authority had not prepared any tender enquiry as per rule 178 to 181 of GFR while awarding the sanitation contract, and some of the irregularities were noticed given below:-

- a) Performance security: As per rule 158 of GFR, to ensure due performance of contract, performance Security is to be obtained from every successful bidder. Performance Security should be five to ten percent of the value of the contract.
- b) FORCE MAJORE
- c) Estimated cost of the tender is not mentioned, in the absence of the estimated cost of the Services, the amount of EMD could not be assessed. by para 4 / assessment
and to assess the financial position of the bidder, the condition of annual turnover or previous years of the bidder was not mentioned in the terms and conditions.

The college had awarded the Sanitation contract to M/S/ Pentolex Engineers India for the year 2012-13 to 2013-14 for the supply of four sanitation and house keeping personnel @ 732/- per head per month and Rs. 5000/- per month as maintenance and repairs. At the terms and conditions of the agreement, the contractor shall provide the House Keeping Personnel to provide Sanitation Services to the College.

msd/-

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19/11/19
22/11/19

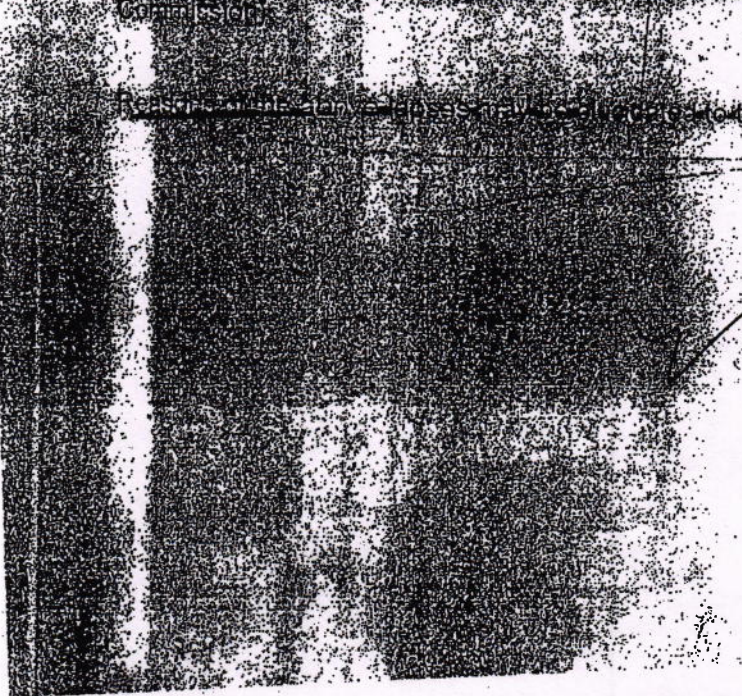
On 18/03/09, the College invited quotation for sanitation services and in response 15 agencies submitted their quotation including M/s. Pentolex Engineers. It has been noticed that M/s. Rishab Enterprise had submitted the lowest rate among the 15 bidders but the contract was awarded to M/s/ Pentolex Engineers India, and the contract of Sanitations services has been renewed with the above contractor for the year 2010-11 on the same terms and condition. The rate of M/s Pentolex Engineers India were higher than the 7 (Seven firms).

During the Scrutiny of file, it has been observed that Principal has accorded the approval to call the lowest three for discussion and negotiation so as to finalize the award of the Work, instead of lowest three, the college Authority had called the 6 (Six firms) for discussion and negotiation out of 15 firms. It is pertinent to mention here, the college authorities had called the six firms whose rates were higher than the other firms who were not called for discussion and negotiation. The reasons for the same may be elucidated to the Audit.

As per terms and conditions, the contractor shall comply with all the statutory provisions as laid down under the various benefits like ESI, Minimum wages etc. In case of violation of such statutory provisions, the contract will be liable for termination. On going through the bills, it has been noticed that the contractor had not charged any ESI from the college Authorities, which means the contractor is neither depositing any ESI to ESI Department nor given the benefit to the employees who are deputed in the College for sanitation services. In the absence of above information how the college authorities had renewed the agreement on the same terms and conditions.

The biggest flaw in the evaluation of all the quotations was that the committee did not evaluate as per the specifications given for the particular items required for sanitation services. In the absence of detailed specification/technical evaluation criteria, the evaluation of bids on equitable basis and in transparent manner cannot be expected. In all the technical evaluations no specification matrix were prepared by the committee and only on random basis bids are approved or disapproved without recording the detailed reasons for acceptance/rejection. The college had not followed the rule of CRR and CVC (Central Vigilance Commission).

Reasons for the same may be elucidated to the Audit.



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2010-11

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Paranov 11/2

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Page No. 9

REF. MEMO NO. 11

DATED 28/08/12

SUBJECT: LOSS OF LIBRARY BOOKS AMOUNTING TO RS. 13,141/-

Para No. 5

During the physical verification of Library Record for the year 2010, it has been observed that ~~240~~ books costing Rs. 13,141/- were missing and untraceable. It has also been noticed from the issue register, only the total books issued on each day has been maintained in the stock register, issued to whom has not been mentioned anywhere in the stock Register. In the absence of this information, it could not be ascertained that the college has been collecting the books from the students/staff well in time. It could also be the chance to loss the no. of books from the Library.

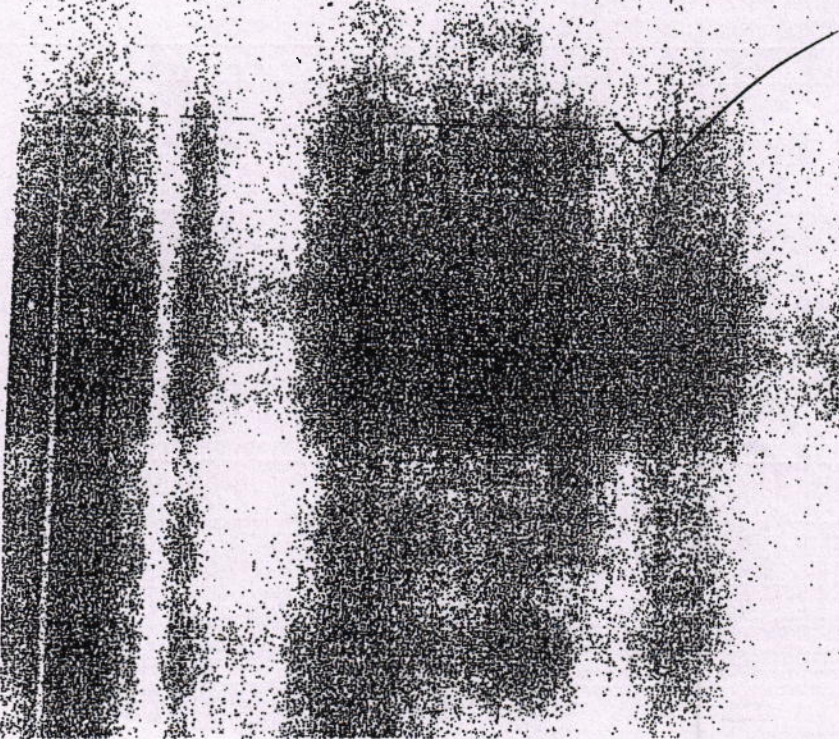
All the above irregularities reflect that there is no procedure for internal check of the issue of Library books to the students /staff of the College. There should be strict Guidelines/instructions from the College authorities regarding the issue of books so that Librarian could maintain their record of issuance of books as per guidelines/instructions may be issued. Reasons of loss of library books may be elucidated to the Audit.

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(27)

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(9)

(5)

~~Para No. 03~~

~~Para No. 19~~

(Ref to audit memo no.05 dt. 23.09.13)

Sub.

Non Disposal of condemned vehicle

Para No-07

Para 7.

While audit it has been found that a vehicle which was purchased in 1973 and not used after 28.02.1990 is still lying in the college and as per the balance sheet 2012-13 as on 31st March 2013 Rs. 52522/- has been shown against Wagon Fund. The college authority has not taken any step to condemn/ auction the vehicle after the lapse of 23 years even after the observation was made in the last audit. Reasons for non- auction of the vehicle may explained to audit.

Due to passage of time the vehicle is losing its residual value, college authority is requested to take an urgent step to auction the vehicle as per the procedure prescribed in GFR.

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~~PART B~~
~~CISSEMENT ALIQUOT REPORT~~
(2011-12 to 2012-13)

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Para No. 09

~~Para No. 01~~

Para 3

(Ref to audit memo no. 09 dt.24.09.13)

Para No. 10

Para No. 6

Sub.

Para 3

Blockade of Fund due to non adjustment of advances with PWD

A Improvement of Electrical Installation: For the improvement of Electrical Installation in Bharati College, Public Works Department submitted the preliminary estimate of Rs. 8,40,525/-, accordingly college released Rs. 3,00,000/- to PWD on 14.09.2007. On 31.01.2008 PWD requested to release the balance of Rs. 5,40,000/- and the same was issued. While going through the record it has been observed that PWD has utilized only Rs. 3,66,834/- against the released amount of Rs. 9,40,000/-, the balance amount of 5,73,166/- is still lying with PWD. The college authorities may take steps for early completion of unfinished project on fast track under intimation to audit.

B Installation of Generator set: For the purchase/installation of Generator set of 125 KVA college authorities made an advance payment of Rs. 14,17,500/- to PWD in April 2008 and the Generator was supplied in August 2008 and started functioning in March 2009 i.e. after expiry of 15 months. It is observed that the amount of Rs. 14,17,500/- were utilized and balance of Rs. 14,17,500/- is still lying with PWD. The college authorities may take steps for early completion of unfinished project on fast track under intimation to audit.

C Construction of SPS room and Car shed : On account of construction of SPS room and Car shed an advance amount of Rs. 6,40,249/- was paid to PWD, but it has been found that neither completion/utilization certificate has been received from the PWD nor the adjustment bill. The college authorities may take steps for early completion of unfinished project besides obtaining an U.C. from PWD on fast track under intimation to audit.

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PART - II CURRENT AUDIT REPORT
(2014-15)

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Para No. 01 (Ref. Memo No 09 dated 06/06/16)
Sub :- Sanitation contract

Para No. 8

A) Discrepancies in awarding the contract of sanitation

During the course of test audit of Bharti College for the financial year 2014-15, it was observed that M/s MSB Security Services is providing the service of sanitation in the college. The tender file produced to audit, it was observed that total 7 firms were responded at the time of calling the quotations. The purchase committee in their meeting dated 01.10.13 rejected one firm named Karuna Management Services (KMS) had not deposited the EMD, hence its quotation was rejected, three other firms named The Professionals, M/s M.M. Securities & Allied Services, M/s Pentotex were also rejected, but reasons for rejecting these firms are mentioned nowhere in the concerned file nor the technical comparative chart is produced to audit. This needs to be clarified.

B) Non deducting the DVAT (Rs. 72660/-)

The contract of sanitation is labor cum service contract, hence as per the provision of VAT act, DVAT @ 4% or 6% is required to be deducted from the payment of contractor in the case of registered and non-registered with the VAT department. It is observed that no DVAT was deducted from the payment of dealer during 2014-15. However the college authority in its reply stated that DVAT was deducted from the payment of the firm during 2015-16. The firm is non-registered with the VAT Department, GNCT of Delhi and paid a total sum of Rs. 12,11,012/- (Annexure-I) during 2014-15, hence DVAT @ 6% amounting to Rs. 72660/- may be recovered from the firm under intimation to audit.

C) ESI/EPF deduction

It is mandatory to deduct EPF/ESI from the payment of the sanitation worker and is to be deposited to EPF/ESI department, the challans where credit is given to every individual worker of sanitation, having the name of college and each worker was not produced to audit, which may be obtained from the firm and intimated the audit accordingly.

VIPUL KAPOOR
IAO
Party no-III

Sub. Over payment of Rs. 50755/- due to non utilization of benefit of Rain-Harvesting system.

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During the test-check of record of the college it seems that DJB is charging the consumption of water at full commercial rates, whereas Delhi Government has placed Government Offices in a special category and made provision of 10% rebate on total bill subject to the condition that said Government Office installed equipment for water harvesting. DJB has given the benefit of the same upto Sep. 16, but after that the rebate was stopped. The following table clarifies that how the college has made the overpayment of Rs. 50,755/- to DJB, the same can be saved easily:-

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VIPUL KAPOOR
IAO Party no-711

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| Period | Total amount of the bill | Sewer maintenance charges | Water Cess + Service Charge | Rebate of 10% on A + B + C |
|--------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| | A | B | C | |
| Oct-16 | 61610 | 36966 | 1195 | 9977 |
| Nov-16 | 46733 | 28040 | 1539 | 7631 |
| Dec-16 | 33419 | 20051 | 1148 | 5462 |
| Jan-17 | 41646 | 24988 | 1324 | 6796 |
| Feb-17 | 57407 | 34444 | 1458 | 9331 |
| Mar-17 | 71434 | 42860 | 1285 | 11558 |
| Total | | | | 50755 |

The college authorities are hereby requested to take the necessary steps for the remedy of the above said irregularities and recover the excess amount paid to DJB under intimation to audit. Any other excess payment made to DJB prior to and post audit period has also to be recovered.

Para No. 3 (Ref to memo no 3 & 10 dt:- 10.1.18 & 16.01.18)

Sub. Excess payment made to contractor amounting to Rs.3,13,472/-.

During the test check of payment of sanitation services it comes into the notice that College authorities have entered into a contact with MSB Security Services for the period of one year i.e. 01-11-2013 to 31-10-2014, on the following rates:-

1. The rates approved by the office as per details given below are mutually agreed upon:-

| Salary Per Employee:- | | Amount in Rs. |
|---|--|---------------|
| Particulars | | |
| Basic | | 7722 |
| P.F. Encl. Edu. & Admn. Charges over Edu. | | |
| ESIC/WCP | 4.75% | 367 |
| Leave with Wages | EL-15, CL-12 Days per year (7722/30 X 27 /12) | 579 |
| Uniform Allowance | | 150 |
| Bonus/Ex-gratia | 8.33% | 643 |
| Gratuity | | |
| Sub-Total-1 | | 9461 |
| Service Charges | 7% | 662 |
| Sub-Total-2 | | 10123 |
| Service Tax (Agency Share) | 3.09% | 313 |
| Other Charges if any | | |
| Sub-Total-3 | | 10436 |
| Cost of material per month | | 6000 |
| Grand Total | | 16436 |

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2. The wages will be quoted on monthly basis. These wages are linked with the minimum wages of un-skilled workers prescribed by Govt. of NCT of Delhi and hence will be revised as and when the Delhi Government revises their minimum wages.

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The tender was initially for one year i.e. 01-11-2013 to 31-10-2014, but college authorities have given the extension on same terms and conditions subsequently for a year to year till date. The file is silent about floating of any new tender after 2014.

During the test check of payment file it was revealed that from Sep. 2014 the contractor charged the EPF @ 13.61% every month and from Nov. 2014 the contractor charged uniform allowance @ Rs. 151/- per person and from May 2015 @1.75%; i.e. against the terms and conditions of tender documents. Even the college authorities has not objected on the same and made the payment to the contractor, because of this the college has made the excess payment of Rs. 3,13,472/- to the contractor, calculation is as under:-

| Period | Total no. of months | EPF paid p.m. | Excess Amount Paid |
|----------------|---------------------|------------------|--------------------|
| 09/14 to 10/14 | 2 | 9312 | 18624 |
| 11/14 to 1/15 | 3 | 9400 | 28200 |
| 2/15 to 3/15 | 2 | 9398 | 18796 |
| 4/15 to 9/15 | 6 | 9851 | 59106 |
| 10/15 to 3/16 | 6 | 9993 | 59958 |
| 4/16 to 9/16 | 6 | 10418 | 62508 |
| 10/16 to 3/17 | 6 | 10587 | 63522 |
| | | Total (A) | 310714 |

| | Uniform All. paid p.m. | Uniform All. To be paid p.m. | Difference | Total no. of months | Excess Amount Paid |
|---------------|------------------------|------------------------------|------------------|---------------------|--------------------|
| 11/14 to 3/15 | 1208 | 1200 | 8 | 5 | 40 |
| 4/15 to 9/15 | 1267 | 1200 | 67 | 6 | 402 |
| 10/15 to 3/16 | 1285 | 1200 | 85 | 6 | 510 |
| 4/16 to 9/16 | 1340 | 1200 | 140 | 6 | 840 |
| 10/16 to 3/17 | 1361 | 1200 | 161 | 6 | 966 |
| | | | Total (B) | | 2758 |
| | | | Total A+B | | 313472 |

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The college authorities are hereby requested to take the necessary steps for the remedy of the above said irregularities and recover the excess amount paid to contractor under intimation to audit. Any other excess payment made to contractor prior to and post audit period has also to be recovered.

18/11

21

Para No. 4

(Ref to memo no 4 dated 12.01.18)

Sub. Non utilization of Hostel Building resulting loss of Rs. 11,33,390/-.

During the test check of college record it was found that the college is also having Hostel facility for girls. The Hostel Rooms were ready in all manner and handed over by the contractor to college authorities on 09-09-2016. The annual non refundable fee structure for Hostel is as under:-

*Settled
Vidyalaya
Party*

| | |
|----------------------|--------------|
| Establishment Fee | 15000 |
| Room Rent | 6000 |
| Electricity | 6000 |
| Water Charges | 3600 |
| Other Amenities | 6000 |
| Activities | 5000 |
| Contingency Expenses | 1500 |
| Sanitation Charges | 3000 |
| Total | 46100 |

As such the fee for one month is :-Rs. 46100 / 12 = Rs. 3842/- p.m.

The college authority has not utilized the hostel facility up to Feb. 2017. The hostel rooms were allotted to student's w.e.f. 01-03-2017, i.e. after the lapse of five months, because of this the college authority has lost Rs. 11,33,390/- in the form of revenue to be collected from the students. The calculation is as under:-

| | |
|--|----------------|
| One room charges for one month (46100/12) | 3842 |
| Rooms/Accommodation in Hostel | 59 |
| One month collection (3842 X 59) | 226678 |
| Period Hostel not utilized (10/2016 to 2/2017) | 5 |
| Total loss in Rs. (226678 X 5) | 1133390 |

Hence, remedial steps may be taken to avoid the future loss of revenue to Govt. Other similar cases may also be reviewed accordingly.

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Sub. Recovery of income tax amounting to Rs.86776/-.

During the test check of officers/officials working in Bharti college, it has been observed that rebate in income tax has been allowed on the interest of borrowed capital for acquisition/construction of house property. But before allowing such rebate, it has been ascertained whether the property has been occupied by the owner for his/her own residence. As per section 23(2) such rebate can be allowed where the house property is fully utilized by the owner for his own residence. A few of cases are produced below:-

- Mrs. Rakhi Jain Associate Prof. She had been allowed a deduction of Rs.147500/- on account of interest on borrowed capital. The housing loan has been taken for the property at C11-FF Rang mahal Apartments, Saraswati Vihar, Pitampura, Delhi, whereas she has been residing at C 15, Rangmahal Apartments, Sarswati Vihar, Delhi. The college authorities have calculated the Tax as under:-

Settled
V.P. Jain
10/11

| | | | | | | |
|-----------|-----------|--------|--------|-----------------------|--------|---------|
| Gross Pay | | | | | | 2010816 |
| Less | T.A. | | | | | 12800 |
| Less | HBA Int. | | | | | 147500 |
| | | | | Total | | 1850516 |
| Less | Savings:- | | | | | |
| | | 150000 | | Total | | 150000 |
| | | | | | | |
| | | | | Total Tax able Income | | 1700516 |
| 0 | 250000 | 0 | 0 | 0 | 0 | |
| 250001 | 500000 | 10% | 249999 | 249999 | 25000 | |
| 500001 | 1000000 | 20% | 499999 | 499999 | 100000 | |
| 1000001 | 7500000 | 30% | 700515 | 700515 | 210156 | 335156 |
| | | E.Cess | @ | 3% | | 10055 |
| | | | | Total | | 345211 |

Whereas as per rule the tax calculation is under:-

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| | | | | | | |
|-----------|-----------|--------|--------------------------|--------|--------|---------|
| Gross Pay | | | | | | 2010816 |
| Less | T.A. | | | | | 12800 |
| | | | | Total | | 1998016 |
| Less | Savings:- | | | | | |
| | | 150000 | | Total | | 150000 |
| | | | Total Tax able Income | | | 1848016 |
| 0 | 250000 | 0 | 0 | 0 | 0 | |
| 250001 | 500000 | 10% | 249999 | 249999 | 25000 | |
| 500001 | 1000000 | 20% | 499999 | 499999 | 100000 | |
| 1000001 | 7500000 | 30% | 848015 | 848015 | 254405 | 379405 |
| | | E.Cess | @ | 3% | | 11382 |
| | | | | Total | | 390787 |

So rebate allowed to her on account of interest on HBA was irregular since this rebate is allowed only for self-occupied property. Details of income tax to be recovered is as under

Amount of income tax and surcharge to be recovered (390787-345211) = Rs.45576/-

Recovery of income tax amounting to Rs.86776/- as detailed above, has to be recovered from the concerned officers under intimation to audit. Other similar cases may be reviewed accordingly.

Para No. 06

(Ref Record Memo dated 03.01.18)

Sub: Non Production of record

1. LTC register
2. Advance register
3. MB with Running Bill of new constructed block.

Wajahat Puri
I.A.O.
Party 111

Ajay Gupta
(Ajay Gupta)
AO/IAO
Party No. 10

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PART-II
Current Audit Report (2017-19)

Para No. 1 **Irregular Payment of Washing Allowance to officials**

The recommendations of the 7th CPC on allowances came into effect from 1st July, 2017 due to which disbursement of all existing allowances which have not been specifically recommended for continuation in terms of the resolution dated were discontinued from the salary of the month of July, 2017.

On scrutiny of Pay Bill Register, it has been observed that the following official have been paid washing allowances @ Rs. 75/- as per details below:-

| SL. No. | Name & Designation | Period | Allowance drawn @ | Total month | Amount. |
|---------|---|-----------------------|-------------------|-------------|---------|
| 1. | Gopal Singh, L.A | 07/2017 to 04/2019 | 75 | 75x22 | 1650 |
| 2. | P.C.Nayak, O.A | 07/2017 to 04/2019 | 75 | 75x22 | 1650 |
| 3. | Kamlesh, O.A. | 07/2017 to 04/2019 | | 75x22 | 1650 |
| 4. | Ashok Kr. Poddar, Attendant Off. | 07/2017 to 04/2019 | 75 | 75x22 | 1650 |
| 5. | Subash Prasad, Daftari | 07/2017 to 04/2019 | 75 | 75x22 | 1650 |
| 6. | Rani, L.A. | 07/2017 to 04/2019 | 75 | 75x22 | 1650 |
| | | | | Total | 9900 |

Necessary steps should be taken to recover the overpayment of washing allowance amounting of Rs.9900/- from the above mentioned employees after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No. 2 **Irregular payment of leave salary on account of Child Care Leave amounting Rs.53,235/-**

As per O.M No. 11020/01/2017-Estt.(L) dtd. 30.08.19, the amendments made in the CCS(Leave)Rules,1972 vide Notification dtd 11.12.18, have come into force w.e.f 14.12.18 and with the amendment of Rule 43-C relating to Child Care Leave(CCL). CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the period of audit, it revealed that the following officials have been paid 100% of the leave salary exceeding first 365, for which they were not entitled for, as per detail given below:

V. Paul Kaper

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| S.No | Name of Official & Designation | Period of CCL | No. of days exceeding 365 | Basic + D.A as on Date | Amount to be recovered @ 20% of basic+D.A | Remarks |
|------|--------------------------------|----------------------|---------------------------|------------------------|---|---------------------|
| 1 | Ms. Rakhi Jain, Lecturar | 07.01.19 to 30.04.19 | 19 days | 191968 (171400+20568) | 24316 | 191968x20x19/100x30 |
| 2. | Ms.Poonam, Lecturar | 10.01.19 to 24.01.19 | 15 days | 209776 (187300+22476) | 20978 | 209776x20x15/100x30 |
| 3. | Seema Kawatra, Lecturar | 01.03.19 to 15.03.19 | 15 days | 79408 (70900+8508) | 7941 | 79408x20x15/100x30 |
| | | | | TOTAL | 53235 | |

Necessary steps should be taken to recover Rs.53,235/- from the concerned officers/officials at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para No. 3 : **Irregular Payment of Caretaking Allowance Allowance to officials**

The recommendations of the 7th CPC on Grant of Extra Work allowances came into effect from 1st July, 2017 due to which disbursement of all existing allowances which have not been specifically recommended for continuation in terms of the resolution dated were discontinued from the salary of the month of July, 2017.

On scrutiny of Pay Bill Register, it has been observed that the following official have been paid Care taking allowances @ 10% of Basic pay instead of Extra work allowance @ 2% as recommended in 7th CPC as per details below:-

| S. No. | Name & Designation | Period | Total month | Amount. | Remarks |
|--------|----------------------------------|--------------------|-------------|----------|---------|
| 1. | Sh.Jitender Dabas, Junior Asstt. | 07/2017 to 11/2019 | 29 | 36,952/- | |
| 2. | Sh. Naresh Kumar, Jr. Asstt. | 07/2017 to 01/2018 | 7 | 14,112/- | |
| 3. | Sh.Ddharampal, Jr. Asstt. | 3/2018 to 11/2019 | 21 | 58,858/- | |
| | | | Total | 1,09,922 | |

Necessary steps should be taken to recover the overpayment of allowance amounting of Rs. 1,09,922/- (Annexure A,B,C enclosed) from the above mentioned employees after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No. 4 : **Irregular Payment Family Planning Allowance to officials**

The recommendations of the 7th CPC on allowances came into effect from 1st July, 2017 due to which disbursement of all existing allowances which have not been specifically recommended for continuation in terms of the resolution dated were discontinued from the salary of the month of July, 2017.

On scrutiny of Pay Bill Register, it has been observed that the following official have been paid Family Planning allowances as per details below:-

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| SL. No. | Name & Designation | Period | Total month | Amount. |
|---------|--------------------------------|--------------------|--------------|-----------------|
| 1. | Mrs. Mala Rani, Assoc. Prof. | 07/2017 to 12/2019 | 900x30 | 27,000/- |
| 2. | Mrs. Sandhay Jain, Assoc. Prof | 07/2017 to 12/2019 | 800x30 | 24,000/- |
| 3. | Mrs. Saloni Gupta, Assoc. Prof | 07/2017 to 12/2019 | 650x30 | 19,500/- |
| | | | Total | 70,500/- |

Necessary steps should be taken to recover the overpayment of family planning allowance amounting Rs.70,500/- from the above mentioned employees after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para 4

Para No. 5 Irregular payment in r/o Dr. Amit Kumar under suspension.

As per reply of the record memo, the Governing Body of college had decided to recommend suspension in r/o Mr. Amit Kumar, Asstt. Professor (Pol. Science) w.e.f. 09.06.2018. But as per records till date of full amount of salary is released. However as per FR. 53(1)(a) "a subsistence allowance at an amount equal to leave salary which the government servant would have drawn, if he had been on leave on half average pay or on half pay in addition DA if admissible on the basis of such leave salary". Hence w.e.f. 09.6.2018 till 31st Dec. 2019 an overpayment of amounting Rs.6,42,131/- (Due drawn statement enclosed) has been made and which is also accumulating every month.

The recovery of Rs. 6,42,131/- may be made from the concerned staff under intimation to audit after due verification from the record (Annexure "D" enclosed).

Para 06 : Regarding pending pension case.

As per reply of the record memo, there are two pension cases pending from more than 3 years in the College. Dr. Vinay Bhardwaj, Associate Prof. retired on 30.09.2016 and Dr. Promodini Varma, Principal retired on 31.05.2015 but till date their pension cases have not decided.

Delays may be elucidated to Audit.

Settled
Dated
22/7/22

(TEST AUDIT NOTES)

TAN No. 1 Shortcomings in stock Register.

During the test check of Stock Register of Bharti College, Janak Pur, New Delhi for the period 2017 to 2019, following discrepancies have been noticed which needs to be rectified under intimation to audit:-

- 1) Page certificate has not been recorded at the very first page of the stock Register in some of the cases.
- 2) There are number of cutting and overwriting in the stock register, But these cuttings, over-writings have not been attested by the incharge, which is irregular
- 3) In the non-consumable register the purchase price of the item should be mentioned but it was observed that was not done in number of items.

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Dated

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

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TAN NO.2: IRREGULARITIES WHILE ALLOWING INCOME TAX REBATE

During the test check of Form 16 of officers/officials working in Bharti College, JanakPuri, New Delhi for the period 2017 to 2019, following discrepancies have been noticed which are as under:-

- (i) There are number of cases where HRA exemptions allowed on rent receipt without revenue stamp and rent agreement with the house owner, which is irregular.
- (ii) It is mandatory for the employee to report the Pan Card of the 'landlord' to the employer if the rent paid is more than Rs 1,00,000 annually. But rebate allowed without obtaining Pan card of Landlord, which is irregular.
- (iii) It was observed that in some of case the rent agreement was made in the month of Sept/Oct. etc. However the same was applicable from the month of April of the Financial Year. This seems that the agreement was made only with the purpose of tax evasion.
- (iv) An undertaking from the officer/official that the details of rebate claimed for the financial year would not be claimed by any of his/her family members, was not found

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

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

Amexual - "A"

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RECOVERY OF CARETAKING ALLOWANCES OF MR. JITENDER DABAS, JR ASSISTANT

| Month | Matrix Pay | Extra Allowance @ 2% | Caretaking Allowance @ 10% | DIFFERENCE |
|--------------|---------------|----------------------|----------------------------|------------------|
| Jul-17 | 22400 | 448 | 872 | 424.00 |
| Aug-17 | 22400 | 448 | 872 | 424.00 |
| Sep-17 | 22400 | 448 | 872 | 424.00 |
| Oct-17 | 22400 | 448 | 872 | 424.00 |
| Nov-17 | 22400 | 448 | 872 | 424.00 |
| Dec-17 | 22400 | 448 | 872 | 424.00 |
| Jan-18 | 22400 | 448 | 872 | 424.00 |
| Feb-18 | 22400 | 448 | 872 | 424.00 |
| Mar-18 | 22400 | 448 | 872 | 424.00 |
| Apr-18 | 22400 | 448 | 872 | 424.00 |
| May-18 | 22400 | 448 | 872 | 424.00 |
| Jun-18 | 22400 | 448 | 872 | 424.00 |
| Jul-18 | 23100 | 462 | 2310 | 1,848.00 |
| Aug-18 | 23100 | 462 | 2310 | 1,848.00 |
| Sep-18 | 23100 | 462 | 2310 | 1,848.00 |
| Oct-18 | 23100 | 462 | 2310 | 1,848.00 |
| Nov-18 | 23100 | 462 | 2310 | 1,848.00 |
| Dec-18 | 23100 | 462 | 2310 | 1,848.00 |
| Jan-19 | 23100 | 462 | 2310 | 1,848.00 |
| Feb-19 | 23100 | 462 | 2310 | 1,848.00 |
| Mar-19 | 23100 | 462 | 2310 | 1,848.00 |
| Apr-19 | 23100 | 462 | 2310 | 1,848.00 |
| May-19 | 23100 | 462 | 2310 | 1,848.00 |
| Jun-19 | 23100 | 462 | 2310 | 1,848.00 |
| Jul-19 | 23800 | 476 | 2380 | 1,904.00 |
| Aug-19 | 23800 | 476 | 2380 | 1,904.00 |
| Sep-19 | 24500 | 490 | 2450 | 1,960.00 |
| Oct-19 | 24500 | 490 | 2450 | 1,960.00 |
| Nov-19 | 24500 | 490 | 2450 | 1,960.00 |
| Total | 667100 | 13342 | 50294 | 36,952.00 |

V. J. K. K. K.

Annexure - "B"

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RECOVERY OF CARETAKING ALLOWANCES OF MR. NARESH KUMAR, JR ASSISTANT

| Month | Basic Pay | DUE | DRAWN | DIFFERENCE |
|--------------|---------------|----------------------|------------------------|------------------|
| | | Extra Allowance @ 2% | Caretaking Allow @ 10% | |
| Jul-17 | 25200 | 504 | 2520 | 2,016.00 |
| Aug-17 | 25200 | 504 | 2520 | 2,016.00 |
| Sep-17 | 25200 | 504 | 2520 | 2,016.00 |
| Oct-17 | 25200 | 504 | 2520 | 2,016.00 |
| Nov-17 | 25200 | 504 | 2520 | 2,016.00 |
| Dec-17 | 25200 | 504 | 2520 | 2,016.00 |
| Jan-18 | 25200 | 504 | 2520 | 2,016.00 |
| | | | | |
| Total | 176400 | 3528 | 17640 | 14,112.00 |

V. Paul / signed

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Annexure - 'C'

RECOVERY OF CARETAKING ALLOWANCES OF MR. DHARAM PAL, JR ASSISTANT

| Month | Basic Pay | Extra Allowance @ 2% | Caretaking Allow @ 10% | DIFFERENCE |
|--------------|---------------|----------------------|------------------------|------------------|
| Mar-18 | 35000 | 700 | 1622 | 922.00 |
| Apr-18 | 35000 | 700 | 3500 | 2,800.00 |
| May-18 | 35000 | 700 | 3500 | 2,800.00 |
| Jun-18 | 35000 | 700 | 3500 | 2,800.00 |
| Jul-18 | 36100 | 722 | 3610 | 2,888.00 |
| Aug-18 | 36100 | 722 | 3610 | 2,888.00 |
| Sep-18 | 36100 | 722 | 3610 | 2,888.00 |
| Oct-18 | 36100 | 722 | 3610 | 2,888.00 |
| Nov-18 | 36100 | 722 | 3610 | 2,888.00 |
| Dec-18 | 36100 | 722 | 3610 | 2,888.00 |
| Jan-19 | 36100 | 722 | 3610 | 2,888.00 |
| Feb-19 | 36100 | 722 | 3610 | 2,888.00 |
| Mar-19 | 36100 | 722 | 3610 | 2,888.00 |
| Apr-19 | 36100 | 722 | 3610 | 2,888.00 |
| May-19 | 36100 | 722 | 3610 | 2,888.00 |
| Jun-19 | 36100 | 722 | 3610 | 2,888.00 |
| Jul-19 | 37200 | 744 | 3720 | 2,976.00 |
| Aug-19 | 37200 | 744 | 3720 | 2,976.00 |
| Sep-19 | 37200 | 744 | 3720 | 2,976.00 |
| Oct-19 | 37200 | 744 | 3720 | 2,976.00 |
| Nov-19 | 37200 | 744 | 3720 | 2,976.00 |
| Total | 759200 | 15184 | 74042 | 58,858.00 |

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Part- II
CURRENT AUDIT REPORT


During the course of current audit, 15 audit memos including 02 record memos were issued highlighting various irregularities. Out of these 15 Audit Memos (including record memo), 02 Audit Memos settled on the spot. Hence, remaining Audit Memo's with recovery of Rs. 50,948/- have been incorporated in current audit report .

| S. No | Memo No. | Description | Status |
|-------|----------|---|---------|
| 1 | 1 | Record Memo | |
| 2 | 2 | Record Memo | |
| 3 | 1 | Overpayment of pay during HPL and EOL | Settled |
| 4 | 2 | Non-Mechanism to work out the working hours of teachers (Academic Staff) | PARA 01 |
| 5 | 3 | Accounting Treatment of Government Grant as per Accounting Standard 12 | Settled |
| 6 | 4 | Regarding reduction of Electricity expenditure by installation of solar system | TAN 01 |
| 7 | 5 | Regarding deployment of excess staff against strength | PARA 02 |
| 8. | 6 | Accumulation of unserviceable store | TAN 02 |
| 9 | 7 | Recovery of over payment of Pocket Expenses/Misc. Expenses amounting to Rs. 8,150/- to Advocates | PARA 03 |
| 10 | 8 | Irregularities in payment of LTC claims during the period 2019-20 to 2021-22 and recovery amounting to Rs. 41,802/- | PARA 04 |
| 11 | 9 | Irregularities in computation of Income Tax recoverable | TAN 03 |
| 12 | 10 | Shortcomings in maintenance of Service Books | TAN 04 |
| 13 | 11 | Improper maintenance of Stock Registers | TAN 05 |
| 14 | 12 | Improper maintenance of Library Records | PARA 05 |
| 15 | 13 | Improper maintenance of Pay Bill Registers | TAN 06 |

Details of Current Recovery (Audit period 2019-20 to 2021-2022)

| Memo No. | Total Recoveries (in Rs.) | Amount Recovered | Balance (in Rs.) |
|--------------|---------------------------|------------------|------------------|
| 1 | 1,62,469 | 1,62,469 | 0 |
| 7 | 8,150 | 0 | 8,150 |
| 8 | 42,798 | 0 | 42,798 |
| Total | 2,13,417/- | 0 | 50,948/- |

The internal audit report has been prepared on the basis of information furnished and made available by **Bharti College, C-4, Janak Puri, New Delhi - 110058** disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII

PART -II

CURRENT AUDIT REPORT OF BHARTI COLLEGE FOR THE PERIOD 2019-20 TO 2021-22**PARA 01 :- Non-Mechanism to work-out the working hours of teachers (Academic Staff).****(Audit Memo No. 02 Dated 23.06.2022)**

According to provisions of clause 15 of the UGC Regulations on Minimum Qualifications for Appointment of Teachers and Other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Education, 2018, the workload of the teachers in full employment should not be less than forty hours a week for thirty working weeks in an academic year. It shall be necessary for the teacher to be available for at least 5 hours daily in the University/College.

On scrutiny of the records it reveals that there is no concrete mechanism has been maintained by the college to ascertain the attendance of the teachers to work-out the working hours as per the aforesaid Ordinance.

The working hours of the teachers are directly or indirectly related to the payment of salary and other allowances of the teacher concerned including crediting of leave in their leave account.

In the recent past the Govt. of India and Govt. of NCT of Delhi has also issued directives to install bio-metric attendance machine in all offices, institutions etc. It is also pertinent to mention here that the Bharti College has not installed the bio-metric attendance machine but also failed to provide the attendance of the Academic Staff to workout the working hours in the interest of the student and the college.

PARA 02 : Regarding deployment of excess staff against strength**(Audit Memo No. 05 Dated 04.07.2022)**

On scrutiny of record, it has been observed that the college authority has deployed Jr. Asstt. 10,9 & 8 against the sanction strength of 07 and Library Asstt. 07,07 & 06 against the sanction strength of 05 during the year 2019-20, 2020-21 and 2021-22 respectively in the college. The deployment of excess staff enhance the expenditure on salary and directly or indirectly burden on the grant in aid which is irregular.

| Year | Sanctioned Strength (Junior Assistant) | Deployment (Junior Assistant) | Excess employed |
|---------|--|-------------------------------|-----------------|
| 2019-20 | 7 | 10 | 3 |
| 2020-21 | 7 | 9 | 2 |
| 2021-22 | 7 | 8 | 1 |

| Year | Sanctioned Strength (Library Assistant) | Deployment (Library Assistant) | Excess employed |
|---------|---|--------------------------------|-----------------|
| 2019-20 | 5 | 7 | 2 |
| 2020-21 | 5 | 7 | 2 |
| 2021-22 | 5 | 6 | 1 |

Reason of deployment of excess staff against the sanction post may please be elucidate to audit.



PARA 03 :- Recovery of over payment of Pocket Expenses/Misc. Expenses amounting to Rs. 8,150/- to Advocates.

(Audit Memo No. 07 Dated 05.07.2022)

During the test check of Advocate/Professional bills of the Bharti College for the audit period 2019-20 to 2021-22, it has been observed that pocket expenses/ Misc. Expenses paid to advocates, whereas the office order No. DU/124/LEGAL/COLL.APPR/107/ 80/16-17/2702 dated 29-12-2016 regarding schedule of fees for Legal works of the University/Colleges, there is no provision for payment of Misc. Expenses. Hence, the payment of Pocket expenses/Misc. Expenses to these advocated as per details is irregular.

| S.No | Name of the Advocate | CB Bill No & date | Overpayment in shape of Pocket Expenses/ Misc. Expenses |
|---------------|-----------------------|------------------------|---|
| 1. | M/s Beenashaw N. Soni | 1175 dated: 12-03-2020 | Rs. 2,300/- |
| 2. | M/s Beenashaw N. Soni | 997 dated: 30-03-2021 | Rs. 2,900/- |
| 3. | Mr. Sudhir Nandrajog | 998 dated: 30-03-2021 | Rs. 950/- |
| 4. | M/s Beenashaw N. Soni | 1084 dated: 24-03-2022 | Rs. 2,000/- |
| Total= | | | Rs. 8,150/- |

Hence, the over payment of Rs. 8,150/- may be recovered from the concerned advocates and deposit in Govt. account under intimation to audit. Similar other cases may also be verified at your on level and may be intimated to audit accordingly.

PARA 04 :- Irregularities in payment of LTC claims during the period 2019-20 to 2021-22 and recovery amounting to Rs. 42,798/-

(Audit Memo No. 08 Dated 05.07.2022)

During the scrutiny of LTC/HTC Claim Register and LTC/HTC claims for the period 2019-20 to 2021-22 of Bharti College, the following discrepancies have been noticed in HTC / LTC payments:

- (a) Dr. Kalpana Kataria, Associate Professor has claimed Rs.1,60,270/- on account of LTC for the Block Year 2018-21 for visiting Trivandrum. As per LTC claim attached with voucher No. 209 dated 30/11/2021, a total claim of Rs. 1,60,270/- has been submitted including Seat Selection charges of Rs. 1,750/- and Rs. 996/- as Insurance Charges, which is irregular. As per LTC Rules, the claim should be restricted to Rs. 1,57,524/- Hence, overpayment of Rs. 2,746/- may be recovered from Dr. Kalpana Kataria, Associate Professor under intimation to audit.
- (b) Dr. Roopa Johri, Associate Professor had claimed Rs.1,91,289/- on account of LTC for the Block Year 2018-21 for visiting Port Blair. As per LTC claim attached with voucher No. 1048 dated 03/02/2020, a total claim of Rs. 1,83,789/- has been approved by the college authorities which is incorrect. As per LTC Rules, the claim should be restricted to

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Rs. 1,83,489/- Hence, overpayment of Rs. 300/- may be recovered from Dr. Roopa Johri, Associate Professor under intimation to audit. The claimant had given Rs. 178,200/- as base fare. The college has made calculation on base fare of Rs. 1,78,200/- + 1020 Surcharge = Rs. 179220/- and has approved Rs. 8,961/- as Service Tax, which is irregular. The calculation should be is as under:-

| LTC passed by Bharti College | | LTC should be approved as per Audit | |
|------------------------------|---------------|-------------------------------------|---------------|
| Base fare | 172200 | Base fare | 172200 |
| Surcharge(YR) | 1020 | Surcharge(YR) | 1020 |
| Service Fee | 1608 | Service Fee | 1608 |
| Service Tax (K3) | <u>8961</u> | Service Tax (K3) | <u>8661</u> |
| Total | <u>183789</u> | Total | <u>183489</u> |

- (c) Dr. Sadhna Gupta, Assistant Professor has claimed Rs. 72,975/- on account of LTC for the Block Year 2020 for visiting Goa. As per LTC claim attached with voucher No. 711 dated 09/02/2021, a total claim of Rs. 72,975/- has been submitted including Add-on charges of Rs. 3,500/- which is irregular. As per LTC Rules, the claim should be restricted to Rs. 69,475/- Hence, overpayment of Rs. 3,500/- may be recovered from Dr. Sadhna Gupta, Assistant Professor under intimation to audit.

In addition to above, Dr. Sadhna Gupta, Assistant Professor has claimed HTC converted to LTC NER on two occasions first in 2017 and second on 2019. Whereas, GOI vide office memorandum No. 31011/3/2018-Estt.(A-IV) dated 17.03.2020, "fresh recruits for the first two LTC blocks of four years after joining the Government Service for the first time are allowed to convert to travel by Air to visit UT of J&K/UT of Ladakh/NER/A&N. One additional conversion of Home Town LTC to travel to any place in UT of J&K in each block of four years i.e. in total 4 times in initial 8 years after being eligible for LTC (twice in each block of four years. The travel entitlements and other LTC conditions for this scheme shall be the same as given in DoPT's OM No. 31011/3/2018-Estt.A-IV dated 20.09.2018 and 20.06.2019."

In view of the guidelines issued above, the HTC conversion to LTC NER on the second occasion in the same block of four years is irregular. Hence, the entire amount of Rs. 36,252/- paid on the second occasion may be recovered under intimation to audit.


Recover the irregular payment of Rs. 42,798/- on account of HTC/LTC from the officers concerned as above and similar other cases may also be reviewed at your end under intimation to the Audit.

PARA 05 :- Improper maintenance of Library records

(Audit Memo No. 12 Dated 11.07.2022)

As per library rules, readers are responsible for books issued against their names and the period of loan of a book shall be 14 days including the day of issue for both text books and general

[Signature]

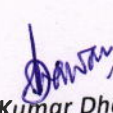
(6) 

books, the defaulter has to pay the price of the latest edition of the book plus overdue charges for the period the book is kept without authorization. In case books are not returned within the period of 14 days, the matter will be brought to the notice of the senior officers.

During the test check of records for the year 2019-22 it was noticed that books amounting to Rs. 6998/- issued to student but have not been returned back as on April 22

| S.No. | Name Of The student | Date of issue | accession No. | Cost of books (in Rs.) |
|-------|---------------------|---------------|---------------|------------------------|
| 1 | RadikaSahni | 09.03.2022 | 41219 | 729 |
| | | | 38913 | 699 |
| 2 | Khushboo | 02.03.2021 | 41913 | 175 |
| 3 | Komal Kumari | 02.03.2021 | 37007 | 125 |
| | | | 34639 | 800 |
| 4 | Anjali Kumari | 01.02.2021 | 25783 | 300 |
| | | | 41184 | 70 |
| 5 | Rinki | 05.02.2021 | RC-561 | 390 |
| 6 | Pragati Jaiswal | 16.02.2020 | 42431 | 495 |
| | | 16.02.2020 | 42431 | 190 |
| 7 | Kajal vashisthth | 23.02.2022 | 43286 | 450 |
| 8 | Alisha | 12.02.2020 | 40200 | 200 |
| 9 | Kanchan | 12.02.2020 | 31420 | 450 |
| 10 | Vinila Krishnan | 14.02.2020 | 39054 | 355 |
| | | 16.02.2020 | 39822 | 375 |
| 11 | Priyanka Bisht | | 39063 | 595 |
| | | 14.03.2022 | 43647 | 600 |
| | | | Total | 6,998/- |

The Bharti College either recover the books issued to students immediately or recover the cost of books amounting to Rs. 6,998/- from the persons mentioned above and similar other cases may also be reviewed at your end under intimation to audit.


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII

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TEST AUDIT NOTE

TAN – 01:- Regarding reduction of Electricity expenditure by installation of solar system

(Audit Memo No. 04 Dated 04.07.2022)

2018
Vide Notification, Delhi solar policy, 2018 The Govt. Of NCT of Delhi emphasis on the increase in renewable energy especially solar and reduce its current dependence on unsustainable and centralized fossil fuel energy. The State mandates the deployment of solar plant in all existing, upcoming or proposed building, organization, government owned or aided hospital/educational/ technical/ research institutes, hostels etc. and other Govt. building. It will be mandatory for all such government building of 500 sq. m. or above to install a solar PV Plant.

During the scrutiny of record of Bharti College, it has been observed that there is huge expenditure on payment of electricity charges approximately 1 crore per year.

The Bharti College is suggested to take necessary steps for immediate installation of Solar system to save the huge expenditure on electricity charges under intimation to audit.

TAN 02 :- Accumulation of unserviceable store

(Audit Memo No. 06 Dated 05.07.2022)

During the test Audit of unserviceable record of Bharti college for the period of 2019-22 it was observed that various items are lying unserviceable in various department of the college to the tune of Rs.77.33 Lakhs and some items belongs to the year 1971-72. As per Rule 217 to 223 of GFR 2017, stipulate the procedure for disposal of surplus, obsolete or unserviceable goods. The disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space.

Since with the passage of time these items are losing their residual value. Hence reason for not disposing off these condemned items may please be elucidated to audit.

TAN 03 :- Irregularities in computation of Income Tax recoverable

(Audit Memo No. 09 Dated 08.07.2022)

TDS is one of the modes of collection of taxes, by which a certain percentage of amounts are deducted at source by the Drawing & Disbursing Officer (DDO) and deducted

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amount is remitted to the Government account. It facilitates sharing of responsibility of tax collection between the deductor and the tax administration. It ensures regular inflow of cash resources to the Government. It acts as a powerful instrument to prevent tax evasion as well as expands the tax net.

According to the Income Tax Act, the owner can claim deduction of maximum Rs. 150000/- towards repayment of principal under Section 80C and Rs. 200000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under these section for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During the test check of income tax calculation sheets for the F.Y. 2019-20 to 2021-22, it has been found that the rebate under Section 24 and under section 80C on account of payment of Principal and interest thereon has been allowed to the employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed. Further, in some cases, no proof or record of ownership has been attached either by the employees or a certificate from their spouse furnished in case of property ownership/home loan is in joint name to claim the rebate on home loan. In addition no possession letter/completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under section 24 and u/s 80C.

Further the employees have availed 100% rebate on interest of House Building advance, whereas the loan was sanctioned along with their spouses. DDO has given full rebate without obtaining the above said documents and also without getting any certificate from their spouse.

Further during the test check of Pay Bill Register and other Income Tax records for the Financial Year 2019-20 to 2021-2022, some discrepancies has been noticed. The employees have submitted rent receipts of Rs.20,000/- and above per month but no digital proof is attached with their claims. No cash transaction of Rs.20,000 and above is allowed. The rent agreements have been prepared after expiry of 8 to 10 months from the commencement of the date of agreement.

The DDO has given rebate without getting supporting documents, which is irregular. In the case of failure of submission of desired requisition, the income tax may be re-calculated and excess tax payable may be recovered from the concerned and deposited in govt. account, under intimation to audit.

TAN 04 :- Shortcomings in maintenance of Service Books

(Audit Memo No. 10 Dated 08.07.2022)

During scrutiny of service books the following observations have been noticed:-

1. Service Book to be shown to the official every year as per SR 202-

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

2. Re-attestation -

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority and the same has not been done. Moreover, the latest photograph of employees was not pasted in the first page of service book under the signature of HOS.

3. Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO.

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

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

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

5. Annual verification of services-

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

6. Home Town' declaration

The declaration of home town under LTC Scheme should be kept in the Service Book and entry to this effect is to be made in the Service Book under the signature of HOO. E.g. The home town declaration has not been recorded/placed in the service book of few employees, however the incumbent had availed the benefit of home town travel concession.

7. Maintenance of Leave Record

The leave record has not been maintained properly and up to date in the services book of the employees. No joining reports are obtained and placed in file after availing Earned Leave, commuted leave, Maternity Leave and Child Care Leave etc.

8. Pasting of Photograph

In some the service books the photographs of the employees has not been pasted and duly attested by the H. O. O.

TAN 05 :- Improper maintenance of Stock Registers.

(Audit Memo No. 11 Dated 11.07.2022)

During the course of audit in respect of the Bharti College, it was noticed that Stock registers, consumable as well as non-consumables have not been properly maintained as per the prescribed guidelines. A few of the discrepancies noticed were as under:

1. Stock registers did not contain paging certificate duly signed in by the authorized signatory on first page
2. Opening Balances had not been brought forward in the case of non-consumable items which was a serious lapse on the part of the administration. The entire inventory pertaining to this office could not be ascertained in the absence of opening balance/proper maintenance of the non-consumable registers.
3. Goods/items issued to the staff were without obtaining signature of the receiver and progressive total of the items were also not worked out. The details were as follows: Hot air oven, Refrigerator LED TV, Printers etc.
4. On scrutiny of consumable stock register it was noticed that some of the non-consumable items have been entered in consumable register like oil Heater, Musical instruments, spoons etc.

(II) Maintenance of fixed Assets Register in a proper format allows an organization to keep track of all the details of each fixed asset, ensuring control and preventing misappropriation of assets and also to keep track of the correct value of assets and location of the asset.

Scrutiny of records revealed that though Bharti College has maintained a Fixed Assets Register but it was neither in the proper format describing location of the assets and useful life of the asset, residual value etc. nor entries for all the assets purchased during the year were made in the register.

TAN 06 :- Improper maintenance of Pay Bill Registers.


(Audit Memo No. 13 Dated 11.07.2022)

During the test check of pay bill registers of the audit period i.e. 2019-20 and 2021-22, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2019-20 to 2021-22.
2. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Alphabetically index of employees has not been maintained in the PBR.

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4. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax cannot be checked by the audit.
 5. There were cuttings and overwriting in the PBR which are not attested by the DDO/ HOO.
 6. PBR entries have not been signed by the writer and DDO for the period 2019-20 to 2021-22.

HOO/DDO is requested to update the PBRs at the earliest possible under intimation to audit.


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII