

138/c  
15/7/22

**Government of NCT of Delhi  
Directorate of Audit,  
4<sup>th</sup> Level, 'C' Wing,  
Delhi Secretariat, New Delhi-110002**

**AUDIT REPORT of  
Office of the Principal / Head-of-Office / DDO,  
Gargi College, University of Delhi,  
Siri Fort Road, New Delhi-110049  
(Phone no.011-26494544)  
for the period 2019-20 to 2021-22**

**Introduction :-**

Pursuant to List S.No.2 of the *Internal Audit Programme* below Order no.12 below letter no.F.2/Audit/ Programme/2021-22/2811-15 dated 25.05.22 issued by the Directorate of Audit (HQ), GNCTD, internal audit of accounts of the Office of the Principal / Head-of-Office / DDO, Gargi College, University of Delhi, Siri Fort Road, New Delhi-110049 --- [Audit-Hq file no.2499/Aided] was conducted for the period **2019-20 to 2021-22 (3 years)** by the field Audit Party No.15 comprising of Sh.R Jacob, Sr.AO & IAO-15 and Ms.Sireesh Kusum, AAO & IAAO-15 during **04.07.22 to 29.09.22** (except 9,16,23.07.22-Sat ; 10,17,24.07.22-Sun) – **with total 20 working days.**

**Aim & Objectives :-**

Gargi College was established in the year 1967 and is a leading South Campus College of the University of Delhi. The college is being managed by Delhi Administration through College Governing Body. 95% of the grant of this college is provided by the Government of India (through Ministry of Education via UGC) and 5% is provided by the Government of NCT of Delhi (through Department of Higher Education, GNCTD). Gargi College has faculty of 216 teachers and most of them hold doctorate degrees. The strength of college is approx 3500 students. Many department namely Botany, Chemistry, Commerce, Elementary Education, Microbiology, Physics, Psychology, Zoology and Women's Development Centre are currently engaged in innovation and experimentation in the undergraduate programme, using modern methods of learning and evaluation. The admission is made by cut-off marks through merit.

**HoD / HoO / DDO / Cashier :-**

Following is the list of HoD/HoO/DDO/ Cashier's during the curing audit period :-

**Head of Department (HoD)**

S.No	Name of Officer	Designation	Period	
			From	To
1.	Prof. Promila Kumar	Principal	1.4.2019	Till date

**Head of Office (HoO)**

S.No	Name of Officer	Designation	Period	
			From	To
1.	Prof. Promila Kumar	Principal	1.4.2019	Till date

13/7/22

15/12/19

**Drawing & Disbursing Office (DDO)**

S.No	Name of Officer	Designation	Period	
			From	To
1.	Prof. Promila Kumar	Principal	1.4.2019	Till date

**Cashier**

S.No	Name of Officer	Designation	Period	
			From	To
1.	Sh.Manoj Kumar	Sr.Asstt	1.4.2019	Till date

**Non-Plan Budget allocations and expenditure :-**

Following was the Non-plan budget allocation and expenditure for the aforesaid audit period :-

Year	Budget Allotted	Expenditure	Excess	Savings
2019-20	73,71,06,000	62,78,68,000		10,92,38,000
2020-21	53,06,56,000	65,59,68,824	12,53,12,824	
2021-22	66,79,00,000	63,94,46,000		2,84,54,000

**Vacancy statement :-**

Staff strength of the aforesaid unit is as under :-

S.No.	Name of the post	Number of post		
		Sanctioned	Filled	Vacant
1.	Group-A	218	121	97
2.	Group-B	10	9	1
3.	Group-C & D	124	65	59
	<b>Total</b>	<b>352</b>	<b>195</b>	<b>157</b>

**Statutory Audit :-**

Statutory audit of the aforesaid unit has never been conducted by AG (Audit).

**Maintenance of Records :-**Subject to the points & remarks in the draft 'Inspection Report' (current and previous-outstanding audit paras/ memos), the general condition of accounts does not appears to be satisfactory.

29/12/19

136/c

**Previous Audit report --- (for the period from 1981-82 to 2018-19) --**(a) **Brief summary** of above outstanding Previous audit paras is as under :-

S. No	Audit	Audit period	Total Paras/ Memos	Recovery pointed out as per Audit Paras	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effect/ made on the spot	Balance recovery reflected in Audit Paras
(a) Previous	1981-2019	Paras O/s = 20	39,02,240	0	0	39,02,240	
		TAN O/s = 8	0	0	0	0	
		G-Total = 28	39,02,240	0	0	39,02,240	

(b) **Para-wise summary** of above outstanding Previous audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	<b>PART I(A)</b>			<b>OLD AUDIT PARAS --- (1981-2019)</b>					
1	1981	1987	3	Adhoc Bonus	2,374	0	0	0	Outstanding
			(a)	Ms I Shekhar	1,187				
			(b)	Ms Satya Bhatt	1,187				
2	1989	1990	5	Income Tax	2,392	0	0	0	Outstanding
			(a)	Ms.Kiran Whig	2,392				
3	1991	1998	6	Income Tax	23,027	0	0	0	Outstanding
			(a)	Ms.Sneh Rana	3,600				
			(b)	Ms.HV Raghavan, Principal	1,438				
			(c1)	Ms.Nishi Bir Chawla, Lect	2,823				
			(c2)	Ms Anupma Prabha, Lect	396				
			(c3)	Ms.Mahaptra, Lect	2,943				
			(d-1)	Ms.B Dhar, Lect	4,655				
			(d-2)	Ms.Mahaptra, Lect	2,720				
			(e-1)	Ms.S Mahapatra, Lect	2,483				
			(e-2)	Ms.Kiran Whig, Lect	116				
			(e-3)	Ms.HV Raghavan, Principal	300				
			(e-4)	Ms.Kiran Whig, Lect	1,553				
4	1998	2000	7	Income Tax	10,524	0	0	0	Outstanding
			(a)	Ms.Kiran Whig, Lect	1,932				
			(b-i)	Ms.Kiran Whig, Lect	3,643				
			(b-ii)	Ms.Manisha Priyam	4,949				

#114  
1356

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
5	2000	2002	8	Payment of Transport Allowance to Vacation Staff During the Period of Vacation.	4,366	0	0	0	Outstanding
				(a) Ms.Bimla Dhar	836				
				(b) Ms.Anupama	903				
				(c) Ms.Anisha Srivastava	2,627				
6	2000	2002	9	LTC / HTC	16,838	0	0	0	Outstanding
				1 Dr V Ramaswamy	16,838				
7	2002	2004	10	Review of Final Accounts.	0	0	0	0	Outstanding
8	2004	2005	11	Income Tax	3,784	0	0	0	Outstanding
				1 Ms.Kiran Whig, Ltct	3,784				
9	2006	2007	13	T.A Claims	2,400	0	0	0	Outstanding
				1 Prof KP Pande, UP Tech Univ	2,400				
10	2006	2007	14	Improper Accounting	0	0	0	0	Outstanding
11	2013	2015	4	Recovery of rent	13,000	0	0	0	Outstanding
12	2015	2017	1	Excess payment granted during Child Care Leave : Recovery of Rs.5,197/-	5,197	0	0	0	Outstanding
				1 Ms.Priti Pant	2,289				
				2 Ms.Rekha Gupta	2,908				
13	2015	2017	3	Shortcomings in award of contract given by the college to variation agencies	0	0	0	0	Outstanding
14	2017	2019	1	Short recovery of License Fee	53,110	0	0	0	Outstanding
				1 Promila Kumar, Principal	1,215				
				2 Preeti Pant, Assot Prof.	5,505				
				3 Mukesh Gautam, Assot Prof.	5,505				
				4 Joya Bhattacharya, Assot Prof.	5,505				
				5 Jyoti Raina Anand, Assot Prof.	5,505				
				6 Renu Aggarwal, Assot Prof.	5,505				
				7 Vinod Bhandari, Daftri	2,275				
				8 Akhikesh Thakur, MTS	2,715				
				9 Bhim Narayan, Waterman	2,715				
				10 Kusum Devi, Waterwomen	2,715				
				11 Suraj Karki, Chowkidar	2,715				
				12 Om Prakash, Safai Karamchari	2,715				
				13 Arun Kumar, Lab Attendant	2,715				
				14 Raj Kumar, Lab Assistant	2,715				
				15 Rakesh Kumar, Lab Assistant	1,545				
				16 Santosh Kumar, Lab Assistant	1,545				

29/7/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
15	2017	2019	2	Recovery of leave salary for the CCL peirod in excess of first 365 days	8,06,583	0	0	0	Outstanding
			1	Dr Alka Garg	148,894				
			2	Dr Ramanbir Bindra	69,724				
			3	Ms.Arshmeet Kaur	112,301				
			4	Dr Mandakini Das	185,314				
			5	Dr Jasmeet Kaur	260,203				
			6	Ms Prameela Mani	30,147				
16	2017	2019	3	Irregular purchase of staff car (Toyota Innova) vide Reistration No. DL3CC Q-8688	0	0	0	0	Outstanding
17	2017	2019	4	Loss of Interest	0	0	0	0	Outstanding
18	2017	2019	5	Non deduction of stationary recovery i.e. labour cess @ 1% and GST @ 2%	0	0	0	0	Outstanding
19	2017	2019	6	Recovery of leave salary and allowance and another expenses	29,58,645	0	0	0	Outstanding
			1	Deeksha Bhardwaj, Asstt Professor	1,053,345				
			2	Aparna Joshi, Asstt Professor	1,905,300				
20	2017	2019	7	Non production of Records	0	0	0	0	Outstanding
<b>Total (Paras) =</b>					<b>39,02,240</b>	<b>0</b>	<b>0</b>	<b>39,02,240</b>	

**PART I(B) – TEST AUDIT NOTE (TAN) --- (1981- 2019)**

1	2015	2017	1	Improper maintenance of PBR	0	0	0	0	Outstanding
2	2017	2019	1	Discrepancies in Service Books	0	0	0	0	Outstanding
3	2017	2019	2	Irregular payment towards medical claim reimbursement	0	0	0	0	Outstanding
4	2017	2019	3	Discrepancies in maintenance of Log Book and non-installation of GPS	0	0	0	0	Outstanding
5	2017	2019	4	Discrepancies in Library records	0	0	0	0	Outstanding
6	2017	2019	5	Discrepancies in maintenance of Cash-Book	0	0	0	0	Outstanding
7	2017	2019	6	Irregular purchase of Air-Conditioner / Chair-Wooden / Stabilizer	0	0	0	0	Outstanding
8	2017	2019	7	Discrepancies in Pay Bill Register (PBR)	0	0	0	0	Outstanding
<b>Total (TAN) =</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
								Grand Total =	28
								Merged =	-0 = 28
								Bifurcated =	+0 = 28
								Settled =	0
								Net Bal'nc =	28
								Paras O/s =	20
								TAN O/s =	8

13/12/22

133/c

(c) **Amount-wise summary of above outstanding Previous audit paras is as under :-**

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	<b>PART</b>	<b>I(A)</b>	<b>---</b>	<b>OLD AUDIT PARAS ---</b>	<b>(1981-</b>	<b>2019)</b>			
1	1981	1987	3	Adhoc Bonus	2,374	0	0	0	Outstanding
2	1989	1990	5	Income Tax	2,392	0	0	0	Outstanding
3	1991	1998	6	Income Tax	23,027	0	0	0	Outstanding
4	1998	2000	7	Income Tax	10,524	0	0	0	Outstanding
5	2000	2002	8	Payment of Transport Allowance to Vacation Staff During the Period of Vacation.	4,366	0	0	0	Outstanding
6	2000	2002	9	LTC / HTC	16,838	0	0	0	Outstanding
7	2004	2005	11	Income Tax	3,784	0	0	0	Outstanding
8	2006	2007	13	T.A Claims	2,400	0	0	0	Outstanding
9	2013	2015	4	Recovery of rent	13,000	0	0	0	Outstanding
10	2015	2017	1	Excess payment granted during Child Care Leave : Recovery of Rs.5,197/-	5,197	0	0	0	Outstanding
11	2017	2019	1	Short recovery of License Fee	53,110	0	0	0	Outstanding
12	2017	2019	2	Recovery of leave salary for the CCL period in excess of first 365 days	8,06,583	0	0	0	Outstanding
13	2017	2019	6	Recovery of leave salary and allowance and another expenses	29,58,645	0	0	0	Outstanding
<b>Total (Paras) =</b>					<b>39,02,240</b>	<b>0</b>	<b>0</b>	<b>39,02,240</b>	

**Current audit report --- (for the period from 2018-19 to 2021-22) :-**(a) **Brief summary of above outstanding Current audit paras is as under :-**

S. No	Audit	Audit period	Total Paras/ Memos	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effect/ made on the spot	Balance recovery reflected in Audit Paras
(b)	Current	2019-2022	Paras O/s = 23	6,71,44,490	0	0	6,71,44,490
			TAN O/s = 02	0	0	0	0
			G-Total = 25	6,71,44,490	0	0	6,71,44,490

15/12  
13/2/22(b) Memo-wise summary of above outstanding Current audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	<b>PART II(A)</b>			<b>CURRENT AUDIT PARAS ---</b>	<b>(2019-2022)</b>				
1	2019	2022	-----	Furnishing of records, information, certificates, bank details, etc.	0	0	0	0	Settled
2	2019	2022	22	Pay Bill Register (GAR-17 & GAR-18)	0	0	0	0	Outstanding
3	2019	2022	10	WUS Health Scheme	56,88,150	0	0	56,88,150	
				1 Alka Garg	39,000				
				2 Alka Gupta	39,000				
				3 Alka Saikia	39,000				
				4 Amit Rohilla	39,000				
				5 Anamika	39,000				
				6 Aneeta Rajendran	39,000				
				7 Anita	39,000				
				8 Anita Bhatt	39,000				
				9 Anita Kapila	39,000				
				10 Anita Yadav	39,000				
				11 Anjana Neira Dev	39,000				
				12 Anjana Rustagi	39,000				
				13 Anjini Anand	39,000				
				14 Aparajita Mohanty	39,000				
				15 Aparna Joshi	39,000				
				16 Arunima Das	39,000				
				17 B.Vaijyanthi	39,000				
				18 Beena	39,000				
				19 Bharti Talwar	39,000				
				20 Bhawna Kapoor	39,000				
				21 Chaitali Ghosh	39,000				
				22 Chandna Mukherjee	39,000				
				23 Chhaya Sawhney	39,000				
				24 Chingrishon Kathing	39,000				
				25 Chitra Kheria	39,000				
				26 Deeksha Bhardwaj	39,000				
				27 Deepika Chatterjee	39,000				
				28 Deepti Lehri	39,000				
				29 Deoraj Singh	39,000				
				30 Garvita Singh	39,000				
				31 Geeta	39,000				
				32 Geeta Kichlu	39,000				
				33 Geeta Saini	39,000				
				34 Geeta Siddharth	39,000				
				35 Hira Joshi	39,000				
				36 Jasvinder Kaur	39,000				
				37 Joya Bhattacharya	39,000				
				38 Jyoti Raina	39,000				
				39 Kavita Vasdev	39,000				
				40 Krishna Meena	39,000				

150/2  
13/10

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				41 Kuntal	39,000				
				42 Leisan Judith	39,000				
				43 M. Divya Gnaneswari	39,000				
				44 M. Sarath Babu	39,000				
				45 Madhu Yashpal	39,000				
				46 Mamta Tripathi	39,000				
				47 Mamtesh Singh	39,000				
				48 Mandakini Das	39,000				
				49 Maneesha Roy	39,000				
				50 Manju Khosla	39,000				
				51 Manju Kumari Saroj	39,000				
				52 Manju Sahai	39,000				
				53 Meena	39,000				
				54 Monica Gupta	39,000				
				55 Mudita Mohile	39,000				
				56 Mukesh Gautam	39,000				
				57 Munish	39,000				
				58 N Chandrika D	39,000				
				59 N Patton	39,000				
				60 Neena Kumar Dhiman	39,000				
				61 Neera Pant	39,000				
				62 Neha Sharma	39,000				
				63 Nidhi	39,000				
				64 Nisha Saini	39,000				
				65 Nitish Singh	39,000				
				66 Niyati Singh	39,000				
				67 Pallavi Vaid	39,000				
				68 Parvati Sharma	39,000				
				69 Pemala Bhutia	39,000				
				70 Pooja Gupta	39,000				
				71 Poonam Phogat	39,000				
				72 Poonam Sharma	39,000				
				73 Prachi Kalra	39,000				
				74 Pragya Gupta	39,000				
				75 Preeti Pant	39,000				
				76 Priyanka Pandey	39,000				
				77 Promila Kumar	39,000				
				78 Puja Rani	39,000				
				79 Purnima Agrawal	39,000				
				80 Ragini Singh	39,000				
				81 Rajkumari Smejita Devi	39,000				
				82 Ramakant Prasad	39,000				
				83 Ramanbir Bindra	39,000				
				84 Rashmi Bhardwaj	39,000				
				85 Rashmi Saini	39,000				
				86 Rekha Gupta	39,000				
				87 Rekha Navneet	39,000				





1396

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
			88	Renu Aggarwal	39,000				
			89	Renu Soni	39,000				
			90	Rima Chauhan	39,000				
			91	Rita Bhatla	39,000				
			92	Romita Popli	39,000				
			93	Ruchitra Gupta	39,000				
			94	Sabeen Hasan Rizvi	39,000				
			95	Sailaja	39,000				
			96	Salma Khan	39,000				
			97	Sangeeta Bhatia	39,000				
			98	Sangeeta Jerath	39,000				
			99	Sapna Malhotra	39,000				
			100	Seema Sharma	39,000				
			101	Shashi Chawla	39,000				
			102	Shatarupa Sinha	39,000				
			103	Sheela Dubey	39,000				
			104	Sheela Kumari	39,000				
			105	Shivani Tyagi	39,000				
			106	Smita Choudhury	39,000				
			107	Smriti Sharma	39,000				
			108	Sonali Ahuja	39,000				
			109	Sreeniwas Tyagi	39,000				
			110	Suchitra Bharti	39,000				
			111	Suman lata	39,000				
			112	Sumant Meena	39,000				
			113	Supreeti Das	39,000				
			114	Supriya Singh	39,000				
			115	Surabhi Srivastava	39,000				
			116	Sutapa Dutta	39,000				
			117	Swati Shweta	39,000				
			118	Sweta Mishra	39,000				
			119	Tenzin Nyibum Bhutia	39,000				
			120	Thoudam Regina Devi	39,000				
			121	Tripti Kumari	39,000				
			122	Uttara Dutta	39,000				
			123	Vandna Luthra	39,000				
			124	Veena Sharma	39,000				
			125	Vera Yurngamla Kapai	39,000				
			126	Akhilesh Thakur	9,750				
			127	Amita Verma	25,350				
			128	Anita	9,750				
			129	Anuj Bhardwaj	17,550				
			130	Arun Kumar	9,750				
			131	Arvind Kumar	9,750				
			132	Ashok Kumar Rana	9,750				
			133	Baleshwar Prasad	9,750				
			134	Deepak Chandra	25,350				

13/29/22

H/8/L  
129/L

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				135 Deepika Rana	9750				
				136 Devender Khandari	9,750				
				137 Dilbagh Singh	17,550				
				138 Dinesh Kumaer	9,750				
				139 Francis John	17,550				
				140 Gaurav Joshi	9,750				
				141 Gopal Singh	9,750				
				142 Govind Singh	9,750				
				143 Harveer Singh	9,750				
				144 Hemraj	9,750				
				145 Himani	17,550				
				146 Inderjeet Yadav	9,750				
				147 Jay Prakash Rawat	9,750				
				148 Jitender Yadav	9,750				
				149 Jitendra Kumar Bandhu	9,750				
				150 Khan VS	25,350				
				151 Kiran	9,750				
				152 Kishore Vaid	17,550				
				153 Kusum Devi	9,750				
				154 Kuwar Pal	9,750				
				155 Lilima Minz	9,750				
				156 Mahesh Prasad	17,550				
				157 Manish Kumar	9,750				
				158 Manju Devi	9,750				
				159 Manju Devi	9,750				
				160 Manju Sati	9,750				
				161 Manoj Kumar	17,550				
				162 Mohd. Afzal	9,750				
				163 Mukesh Kumar	9,750				
				164 Mukesh Kumar Meena	9,750				
				165 Narender Sharma	9,750				
				166 Naresh Kumar	9,750				
				167 Neeraj Singh	17,550				
				168 Nitin Negi	9,750				
				169 Om Prakash	9,750				
				170 P. N. Gairola	9,750				
				171 Palani Swamy	9,750				
				172 Pancham Singh	9,750				
				173 Parveen Singh	9,750				
				174 Prameela Mani	9,750				
				175 Praveen Kumar	9,750				
				176 Radha Raman Shakya	9,750				
				177 Rahul Dharmashya	9,750				
				178 Rajni	9,750				
				179 Rakesh Kumar Singh	9,750				
				180 Sanjeev Kumar	9,750				
				181 Santosh Kumar	9,750				

29/1/22

HAC  
BAC

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				182 Sateesh Giri	9,750				
				183 Sayyid Umar Farooq	17,550				
				184 Shailender Singh Rawat	17,550				
				185 Shailendra Kumar	9,750				
				186 Shashi Bala	9,750				
				187 Shekar Chand	9,750				
				188 Sher Bahadur Yadav	9,750				
				189 Shiv Shankar	9,750				
				190 Sone Lal Yadav	9,750				
				191 Sunil Kohli	25,350				
				192 Suraj Karki	9,750				
				193 Vikky Panwar	9,750				
				194 Vinod Dubey	9,750				
4	2019	2022	T-2	Leave Travel Concessions (LTC)	0	0	0	0	Outstanding (as TAN)
5	2019	2022	9	Overpayment of Transport Allowance	5,08,76,272	0	0	5,08,76,272	Outstanding
				1 A Radhika	1,90,872				
				2 Aakriti Chaudhary	1,90,872				
				3 Akanksha Madan	1,90,872				
				4 Alka Garg	1,90,872				
				5 Alka Gupta	1,90,872				
				6 Alka Saikia	1,90,872				
				7 Amit Rohilla	1,90,872				
				8 Ammu Jeyakirhana J	1,90,872				
				9 Anam Khan	1,90,872				
				10 Anamika	1,90,872				
				11 Anasuya Agrawala	1,90,872				
				12 Aneeta Rajendran	1,90,872				
				13 Anita	1,90,872				
				14 Anita Bhatt	1,90,872				
				15 Anita Chugh	1,90,872				
				16 Anita Kapila	1,90,872				
				17 Anita Yadav	1,90,872				
				18 Anjali Siwal	1,90,872				
				19 Anjana N. Dev	1,90,872				
				20 Anjana Rustagi	1,90,872				
				21 Anjni Anand	1,90,872				
				22 Anshika Agrawal	1,90,872				
				23 Anurdha Wadhera	1,90,872				
				24 Aparajita Mohanty	1,90,872				
				25 Aparna Joshi	1,90,872				
				26 Arati Pandey	3,81,744				
				27 Archana Tripathi	1,90,872				
				28 Arshmeet Kaur	1,90,872				
				29 Arunima Das	1,90,872				

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				30	B Vaijyanthi	1,90,872			
				31	Beena Negi	1,90,872			
				32	Bharti Sharma	1,90,872			
				33	Bharti Talwar	1,90,872			
				34	Bhawna Kapoor	1,90,872			
				35	Chaitali Ghosh	1,90,872			
				36	Chandana Mukherjee	1,90,872			
				37	Chandra Tiwari	1,90,872			
				38	Chhaya Sawhney	1,90,872			
				39	Chingrison Kathing	1,90,872			
				40	Chitra Rajora	1,90,872			
				41	Deeksha Bhardwaj	1,90,872			
				42	Deepchand	1,90,872			
				43	Deepika Chatterjee	1,90,872			
				44	Deepika Dhall	1,90,872			
				45	Deepti Lehri	1,90,872			
				46	Deoraj Singh	1,90,872			
				47	Dipika Sharma	1,90,872			
				48	Joya Bhattacharya	1,90,872			
				49	Neena Kumar	1,90,872			
				50	Shivani Tyagi	1,90,872			
				51	Edna Esther Kerketta	1,90,872			
				52	Farheen Ahmed	1,90,872			
				53	Fuzail Asar siddiqi	1,90,872			
				54	Ganesh Manjhi	1,90,872			
				55	Garima Goel	1,90,872			
				56	Garvita Singh	1,90,872			
				57	Gaurav Bhattacharya	1,90,872			
				58	Geeta	1,90,872			
				59	Geeta Kichlu	1,90,872			
				60	Geeta Mehta	1,90,872			
				61	Geeta Saini	1,90,872			
				62	Geeta Siddharth	1,90,872			
				63	Gladys Muivah	1,90,872			
				64	Gunjan Tuteja	1,90,872			
				65	Hansika Khurana	1,90,872			
				66	Havisha Gupta	3,81,744			
				67	Himani Chauhan	1,90,872			
				68	Hira Joshi	1,90,872			
				69	Indra Mani	1,90,872			
				70	Indrani Regon	1,90,872			
				71	Indu Dutt	1,90,872			
				72	Isha Chugh	1,90,872			
				73	Ishu Priya	1,90,872			
				74	Jasmeet Kaur Abat	1,90,872			
				75	Jasvinder Kaur	1,90,872			
				76	Jayshree Tandekar	1,90,872			

  
 29/1/22



#57  
126/c

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				77 Jyoti Mavi	1,90,872				
				78 Jyoti Raina Anand	1,90,872				
				79 Kavita Vasdev	1,90,872				
				80 Keya Banerjee	1,90,872				
				81 Krishna Meena	1,90,872				
				82 Kriti Tyagi	1,90,872				
				83 Kuntal	1,90,872				
				84 Latika Bishnoi	1,90,872				
				85 Laxmi Devi	1,90,872				
				86 Leisan Judith	1,90,872				
				87 Lungthuiyang Riamei	1,90,872				
				88 M Divya Gnaneswari	1,90,872				
				89 M Sarath Babu	1,90,872				
				90 Madhu Meena	1,90,872				
				91 Madhu Yashpal	1,90,872				
				92 Madhuri Chaurasia	1,90,872				
				93 Maisnam Arnopal	1,90,872				
				94 Mamta Tripathi	1,90,872				
				95 Mamtesh Singh	1,90,872				
				96 Mandakini Das	1,90,872				
				97 Maneesha Roy	1,90,872				
				98 Manisha Singla	1,90,872				
				99 Manju Khosla	1,90,872				
				100 Manju Kumar Saroj	1,90,872				
				101 Manju Sahai	1,90,872				
				102 Manpreet Kaur	1,90,872				
				103 Mansi Agrawal	1,90,872				
				104 Manvi Tak	1,90,872				
				105 Meena	1,90,872				
				106 Megha Sethi	1,90,872				
				107 Megha Shukla	1,90,872				
				108 Mohd Inamul Haq	1,90,872				
				109 Mohit Abrol	1,90,872				
				110 Monica Gupta	1,90,872				
				111 Mridu Sharma	1,90,872				
				112 Ms Puja Rani	1,90,872				
				113 Nzanmongi Patton	1,90,872				
				114 Smriti Sharma	1,90,872				
				115 Sutapa Dutta	1,90,872				
				116 Tanjot Singh	1,90,872				
				117 Mudita Mohile	1,90,872				
				118 Mukesh Gautam	3,81,744				
				119 Munish	1,90,872				
				120 N. Chandrika Devi	1,90,872				
				121 Narender Kumar	1,90,872				
				122 Neera Pant	1,90,872				
				123 Neetu Kumari	1,90,872				

29/7/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				124 Neha Khurana	1,90,872				
				125 Neha Sharma	1,90,872				
				126 Neha Singh	1,90,872				
				127 Nidhi	1,90,872				
				128 Nidhi Tewathia	1,90,872				
				129 Nisha Saini	1,90,872				
				130 Nitish Kumar	1,90,872				
				131 Niyati Singh	1,90,872				
				132 Nupur Tyagi	1,90,872				
				133 Pallavi Vaid	1,90,872				
				134 Parvati Sharma	1,90,872				
				135 Payal Jain	1,90,872				
				136 Pemala Bhutia	1,90,872				
				137 Piyush Kumar Yadav	1,90,872				
				138 Pooja Gupta	1,90,872				
				139 Poonam Kumari	1,90,872				
				140 Poonam Phogat	1,90,872				
				141 Poonam Sharma	1,90,872				
				142 Prachi Kalra	1,90,872				
				143 Pragati Burman	3,81,744				
				144 Pragya Gupta	1,90,872				
				145 Preeti Agarwal	1,90,872				
				146 Preeti Pant	1,90,872				
				147 Pritam Kaur	1,90,872				
				148 Priyanka Pandey	1,90,872				
				149 Purnima Agrawal	1,90,872				
				150 Ragini Singh	1,90,872				
				151 Rajkumari Smejita Devi	1,90,872				
				152 Rakesh Kumar	1,90,872				
				153 Ramakant Prasad	1,90,872				
				154 Ramanbir Bindra	1,90,872				
				155 Rashmi Bhardwaj	1,90,872				
				156 Rashmi Saini	1,90,872				
				157 Reema Mishra	1,90,872				
				158 Rekha Gupta	1,90,872				
				159 Rekha Navneet	1,90,872				
				160 Renu Aggarwal	1,90,872				
				161 Renu Puri	1,90,872				
				162 Renu Soni	1,90,872				
				163 Rima Chauhan	1,90,872				
				164 Rita Bhatla	1,90,872				
				165 Romita Popli	1,90,872				
				166 Ruchika Sharma	1,90,872				
				167 Ruchitra Gupta	1,90,872				
				168 Rupal Arora	1,90,872				
				169 Saachi Chowdhry	1,90,872				
				170 Sabeen Hasan Rizvi	1,90,872				

125/c  
125/c

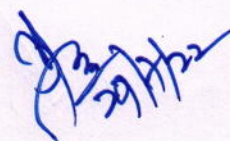
29/7/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				171 Sachin Kumar	1,90,872				
				172 Sahin Shah	1,90,872				
				173 Sailaja Modem	1,90,872				
				174 Sakshi Dogra	1,90,872				
				175 Salma Khan	1,90,872				
				176 Sameer Chopra	1,90,872				
				177 Samira Chugh	1,90,872				
				178 Sanatan Tiwari	3,81,744				
				179 Sangeeta Arya Tanwar	1,90,872				
				180 Sangeeta Bhatia	1,90,872				
				181 Sangeeta Jerath	1,90,872				
				182 Santosh Kumar Bhardwaj	1,90,872				
				183 Sapna Malhotra	1,90,872				
				184 Seema Sharma	1,90,872				
				185 Shailly	1,90,872				
				186 Shashi Bhushan Gupta	1,90,872				
				187 Shashi Chawla	1,90,872				
				188 Shatarupa Sinha	1,90,872				
				189 Sheela Dubey	1,90,872				
				190 Sheela Kumari S	1,90,872				
				191 Shikha	1,90,872				
				192 Shikha Kothiyal	1,90,872				
				193 Shreeniwas Tyagi	3,81,744				
				194 Shweta Chaudhary	1,90,872				
				195 Shyamolima Ghosh Choudhury	1,90,872				
				196 Siddharth Rathore	1,90,872				
				197 Smita Ray	1,90,872				
				198 Sonali Ahuja Dua	1,90,872				
				199 Soni Jaiswal	1,90,872				
				200 Sonu Kumar	1,90,872				
				201 Suchitra Bharti	1,90,872				
				202 Suman Lata	1,90,872				
				203 Sumant Meena	1,90,872				
				204 Sumit Raj	1,90,872				
				205 Sunanda Saini	1,90,872				
				206 Sunil Kumar Verma	1,90,872				
				207 Sunita Kumari	1,90,872				
				208 Supreeti Das	1,90,872				
				209 Supriya Bajpai	1,90,872				
				210 Supriya Singh	1,90,872				
				211 Surabhi Shrivastava	1,90,872				
				212 Surendra Kumar	1,90,872				
				213 Sushma Bhan	1,90,872				
				214 Sushmita Chowdhury	1,90,872				
				215 Swati Bajaj	1,90,872				
				216 Swati Shweta	1,90,872				
				217 Sweta Mishra	1,90,872				

12/1/22

147/2  
123/2

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				218	Taruna Singh	1,90,872			
				219	Tenzin Nyibum Bhutia	1,90,872			
				220	Thoudam Regina Devi	1,90,872			
				221	Tripti Kumari	1,90,872			
				222	Udita Mukerjee	1,90,872			
				223	Urvashi Tomar	3,81,744			
				224	Usha	1,90,872			
				225	Usha Vaish	1,90,872			
				226	Uttara Dutta	1,90,872			
				227	Vandna Luthra	1,90,872			
				228	Veena Sharma	1,90,872			
				229	Veena Tucker	1,90,872			
				230	Vera Yungamla Kapai	1,90,872			
				231	Vidya Das Arora	1,90,872			
				232	Vidya Sagar	1,90,872			
				233	Vineeta Bhatt	1,90,872			
				234	Viveka Nand	1,90,872			
				1	Anita	95,436			
				2	Himani	95,436			
				3	Kiran	55,956			
				4	Kusum Devi	4,212			
				5	Prameela Mani	4,212			
				6	Ramwati Devi	4,212			
				7	A K. Rana	95,436			
				8	Akhilesh Thakur	4,212			
				9	Amita Verma	4,212			
				10	Anuj Bhardwaj	4,212			
				11	Arun Kumar	95,436			
				12	Arvind Kumar	75,276			
				13	Babita Gaur	1,90,872			
				14	Baleshwar Prasad	95,436			
				15	Bhim Narayan	4,212			
				16	Birma Nand	95,436			
				17	Deepika Rana	4,212			
				18	Devendra Singh Kandari	95,436			
				19	Dilbagh Singh	95,436			
				20	Dinesh Kumar	1,58,616			
				21	Francis John	4,212			
				22	Gaurav Joshi	75,276			
				23	Gopal Singh	95,436			
				24	Govind Ballabh	95,436			
				25	Govind Singh	75,276			
				26	Harveer Singh	4,212			
				27	Hem Raj	95,436			
				28	Inderjeet Yadav	95,436			
				29	Jayprakash Rawat	1,27,692			
				30	Jitender Yadav	1,580			





12/12/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				31 Jitendra Kumar Bandhu	4,212				
				32 K. Palani Swamy	95,436				
				33 Kishor Chandra	95,436				
				34 Kishore Vaid	95,436				
				35 Kunwar Pal	4,212				
				36 Mahesh Prasad	4,212				
				37 Manish Kumar	1,580				
				38 Manoj Kumar	4,212				
				39 Manoj Kumar	4,212				
				40 Mohd. Afzal	1,580				
				41 Madhu Mandar	95,436				
				42 Manju Devi	95,436				
				43 Munnii Devi Sharma	95,436				
				44 Shashi Bala	95,436				
				45 Lilima Baxla	95,436				
				46 Manju Sati	95,436				
				47 Mukesh Kumar	4,212				
				48 Mukesh Kumar Meena	1,58,616				
				49 Narender Sharma	4,212				
				50 Naresh Kumar	95,436				
				51 Neeraj Singh	4,212				
				52 Nitin Negi	1,580				
				53 Om Prakash	4,212				
				54 PN Gairola	95,436				
				55 Pancham Singh	95,436				
				56 Parveen Singh	4,212				
				57 Praveen Kumar	95,436				
				58 RR Shakya	95,436				
				59 Rahul Dharmashya	1,580				
				60 Raj Kumar	95,436				
				61 Rajni	95,436				
				62 Rakesh kumar Singh	95,436				
				63 Sanjeev Kumar	95,436				
				64 Santosh Kumar	95,436				
				65 Satish Giri	95,436				
				66 Sayyid Umar Farooq	1,58,616				
				67 Shailender Singh Rawat	4,212				
				68 Shailendra Kumar	95,436				
				69 Shekhar Chand	95,436				
				70 Sher Bahadur	55,956				
				71 Shiv Shankar	75,276				
				72 Sone Lal Yadav	1,27,692				
				73 Sunil Kohli	4,212				
				74 Suraj Karki	4,212				
				75 Vijay Kumar Pandey	35,796				
				76 Vikky Panwar	55,956				
				77 Vinod Dubey	95,436				

29/12/22

12/1/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
12	2019	2022	-----	Stationary-cum-Book shop contract with M/s Book Age Distributor	0	0	0	0	Settled
13	2019	2022	-----	Photostat shop contract	0	0	0	0	Settled
14	2019	2022	-----	PepsiCo contract with M/s Varun Beverages Ltd	0	0	0	0	Settled
15	2019	2022	15	Service Books	0	0	0	0	Outstanding
16	2019	2022	19	Tennis Academy contract with M/s Team Tennis (India) Pvt Ltd	0	0	0	0	Outstanding
17	2019	2022	18	Cricket Academy contract with M/s RP Cricket Academy	0	0	0	0	Outstanding
18	2019	2022	-----	Security Guard contract with M/s KGN Multi-purpose Group	0	0	0	0	Settled
19	2019	2022	-----	Housekeeping contract with M/s Arun Services International	0	0	0	0	Settled
20	2019	2022	T-1	Improper file maintenance system	0	0	0	0	Outstanding (TAN)
21	2019	2022	1	Unclear delegation of financial powers	0	0	0	0	Outstanding
22	2019	2022	21	Stock Registers - (Science Labs)	0	0	0	0	Outstanding
23	2019	2022	8	Toyota-Innova GX 2.7 A/T vehicle - DL-3CCQ-8688	0	0	0	0	Outstanding
24	2019	2022	12	Library	2,33,333	0	0	2,33,333	Outstanding
25	2019	2022	14	Payment of 'Special Allowances'	11,960	0	0	11,960	Outstanding
26	2019	2022	2	Final Accounts	0	0	0	0	Outstanding
27	2019	2022	3	Budget - Excess expenditure & savings	0	0	0	0	Outstanding
28	2019	2022	-----	Sports & Games	0	0	0	0	Settled
29	2019	2022	20	Stock Registers - Consumable and Non-Consumable (Office)	2,07,786	0	0	2,07,786	Outstanding
30	2019	2022	5	Cash-Book	0	0	0	0	Outstanding
31	2019	2022	6	GAR-6 Receipt Book - (erstwhile TR-5)	0	0	0	0	Outstanding
32	2019	2022	13	Income-Tax	90,192	0	0	90,192	Outstanding
			1	Ms.Jyoti Bahl	3,120				
			2	Ms.Chandrika Goel	87,072				
33	2019	2022	4	Sanction of posts	0	0	0	0	Outstanding
34	2019	2022	7	Details of accounts in Bank & Post-Offices	0	0	0	0	Outstanding
35	2019	2022	23	Non-Production of records	0	0	0	0	Outstanding
36	2019	2022	16	Pay-fixation	0	0	0	0	Outstanding
			23		6,71,44,490	0	0	6,71,44,490	
<b>PART II(B) - TEST AUDIT NOTE (TAN) --- (2019-2022)</b>									
1	2019	2022	T-1	Improper file maintenance system	0	0	0	0	Outstanding (as TAN)
2	2019	2022	T-2	Leave Travel Concessions (LTC)	0	0	0	0	Outstanding (as TAN)
			2	<b>Total (TAN) =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

26/9/22

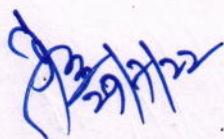
120/c

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
								Grand Total	= 36
								Merged	= -0 = 36
								Bifurcated	= +0 = 36
								Settled	= 11
								Net Bal'nc	= 25
								Paras O/s	= 23
								TAN O/s	= 2

20/9/22

138/119/c

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				88	Rajkumari Smejita Devi	13,763			
				89	Rajni	1,529			
				90	Rakesh Kr. Singh	1,02,739			
				91	Ramwati Devi	71,959			
				92	Reema Mishra	10,761			
				93	Rekha Navneet	16,811			
				94	Renu Aggarwal	1,46,067			
				95	Renu Soni	2,150			
				96	Romita Popli	4,757			
				97	Sabeen Hasan Rizvi	30,813			
				98	Sailaja Modugu	26,685			
				99	Salma Khan	26,051			
				100	Sangeeta Jerath	4,654			
				101	Sanjeev Kumar	1,82,016			
				102	Santosh Kumar Maurya	80,047			
				103	Satish Giri	22,836			
				104	Sayyid Umar Farooq	56,684			
				105	Shailender Singh Rawat	56,014			
				106	Shailendra Kumar	31,695			
				107	Shashi Bala	1,11,326			
				108	Shatarupa Sinha	10,213			
				109	Sheela Kumari S	23,718			
				110	Shekhar Chand	4,74,197			
				111	Sher Bahadur	33,671			
				112	Shiv Shankar	79,474			
				113	Shivani Tyagi	19,440			
				114	Smita Ray	33,308			
				115	Sonali Ahuja Dua	32,905			
				116	Sone Lal Yadav	86,408			
				117	Suman Lata	67,890			
				118	Sumant Meena	1,058			
				119	Sunil Kohli	45,670			
				120	Suraj Karki	2,403			
				121	Sushma Bhan	15,322			
				122	Sutapa Dutta	61,672			
				123	Sweta Mishra	3,87,636			
				124	Tripti Kumari	1,69,297			
				125	Uttara Dutta	44,489			
				126	Vera Yungamla Kapai	1,260			
				127	Vijay Kr. Pandey	13,570			
				128	Vikky Panwar	20,829			
				129	Vinod Dubey	1,800			
				130	Vinod Prasad Bhandari	9,853			
9	2019	2022	----	Eco-club Funds	0	0	0	0	Settled
10	2019	2022	----	Café contract with M/s KP Enterprises	0	0	0	0	Settled
11	2019	2022	----	Spanish language course contract with M/s	0	0	0	0	Settled



118/2

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				Mundo Latino					
12	2019	2022	-----	Stationary-cum-Book shop contract with M/s Book Age Distributor	0	0	0	0	Settled
13	2019	2022	-----	Photostat shop contract	0	0	0	0	Settled
14	2019	2022	-----	PepsiCo contract with M/s Varun Beverages Ltd	0	0	0	0	Settled
15	2019	2022	15	Service Books	0	0	0	0	Outstanding
16	2019	2022	19	Tennis Academy contract with M/s Team Tennis (India) Pvt Ltd	0	0	0	0	Outstanding
17	2019	2022	18	Cricket Academy contract with M/s RP Cricket Academy	0	0	0	0	Outstanding
18	2019	2022	-----	Security Guard contract with M/s KGN Multi-purpose Group	0	0	0	0	Settled
19	2019	2022	-----	Housekeeping contract with M/s Arun Services International	0	0	0	0	Settled
20	2019	2022	T-1	Improper file maintenance system	0	0	0	0	Outstanding (TAN)
21	2019	2022	1	Unclear delegation of financial powers	0	0	0	0	Outstanding
22	2019	2022	21	Stock Registers - (Science Labs)	0	0	0	0	Outstanding
23	2019	2022	8	Toyota-Innova GX 2.7 A/T vehicle – DL-3CCQ-8688	0	0	0	0	Outstanding
24	2019	2022	12	Library	2,33,333	0	0	2,33,333	Outstanding
25	2019	2022	14	Payment of 'Special Allowances'	11,960	0	0	11,960	Outstanding
26	2019	2022	2	Final Accounts	0	0	0	0	Outstanding
27	2019	2022	3	Budget – Excess expenditure & savings	0	0	0	0	Outstanding
28	2019	2022	-----	Sports & Games	0	0	0	0	Settled
29	2019	2022	20	Stock Registers – Consumable and Non-Consumable (Office)	2,07,786	0	0	2,07,786	Outstanding
30	2019	2022	5	Cash-Book	0	0	0	0	Outstanding
31	2019	2022	6	GAR-6 Receipt Book – (erstwhile TR-5)	0	0	0	0	Outstanding
32	2019	2022	13	Income-Tax	90,192	0	0	90,192	Outstanding
				1 Ms.Jyoti Bahl	3,120				
				2 Ms.Chandrika Goel	87,072				
33	2019	2022	4	Sanction of posts	0	0	0	0	Outstanding
34	2019	2022	7	Details of accounts in Bank & Post-Offices	0	0	0	0	Outstanding
35	2019	2022	23	Non-Production of records	0	0	0	0	Outstanding
36	2019	2022	16	Pay-fixation	0	0	0	0	Outstanding
			23		6,71,44,490	0	0	6,71,44,490	
<b>PART II(B) – TEST AUDIT NOTE (TAN) --- (2019-2022)</b>									
1	2019	2022	T-1	Improper file maintenance system	0	0	0	0	Outstanding (as TAN)
2	2019	2022	T-2	Leave Travel Concessions (LTC)	0	0	0	0	Outstanding (as TAN)
			2	<b>Total (TAN) =</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
								<b>Grand Total</b>	<b>= 36</b>
								<b>Merged</b>	<b>= -0 = 36</b>
								<b>Bifurcated</b>	<b>= +0 = 36</b>

117/c

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
								Settled = 11	
								Net Bal'nc = 25	
								Paras O/s = 23	
								TAN O/s = 2	

(c) **Amount-wise summary of above outstanding Current audit paras is as under :-**

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	<b>PART II(A)</b>			<b>CURRENT AUDIT PARAS --- (2019-2022)</b>					
1	2019	2022	3	WUS Health Scheme	56,88,150	0	0	56,88,150	
2	2019	2022	5	Overpayment of Transport Allowance	5,08,76,272	0	0	5,08,76,272	Outstanding
3	2019	2022	8	Medical reimbursement	1,00,36,797	0	0	1,00,36,797	Outstanding
4	2019	2022	----	Library	2,33,333	0	0	2,33,333	Outstanding
5	2019	2022	25	Payment of 'Special Allowances'	11,960	0	0	11,960	Outstanding
6	2019	2022	----	Stock Registers – Consumable and Non-Consumable (Office)	2,07,786	0	0	2,07,786	Outstanding
7	2019	2022	13	Income-Tax	90,192	0	0	90,192	Outstanding
					<b>6,71,44,490</b>	<b>0</b>	<b>0</b>	<b>6,71,44,490</b>	

**Audit Disclaimer :-**

Current audit has been done purely on test-check basis. Short-comings pointed-out are illustrative only and not exhaustive ; it is suggestive & indicative only. Aforesaid auditee Unit is requested to investigate & process further all matters in detail and take corrective steps in respect of all its related aspects.

Whilst the instant 'Inspection Report' have been prepared purely in good faith and on the basis of information's furnished and made available to Audit by the aforesaid auditee Unit, it is not and does not purport to be comprehensive. The Audit Department, GNCTD or its officers or employees expressly disclaims any responsibility or liability for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the report or any representation or warranty, express or implied, with respect to the information contained in this 'Inspection Report'.

Therefore, factual inaccuracies, if any, noticed in the report may immediately be communicated to Audit Party No.15 / Directorate of Audit (HQ),GNCTD by aforesaid auditee Unit along with its relevant confirmatory documentary supports.

Signature of IAO-15 :

Name of IAO-15 :

( Sh.R.Jacob, Sr.AO )

133/c  
116/c**Summary of the outstanding Previous audit paras is as under :-****Previous Audit report --- (for the period from 1981-82 to 2018-19) --****(a) Brief summary of above outstanding Previous audit paras is as under :-**

S. No	Audit	Audit period	Total Paras/ Memos	Recovery pointed out as per Audit Paras	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effect/ made on the spot	Balance recovery reflected in Audit Paras
(a)	Previous	1981-2019	Paras O/s = 20	39,02,240	0	0	39,02,240
			TAN O/s = 8	0	0	0	0
			G-Total = 28	39,02,240	0	0	39,02,240

**(b) Para-wise summary of above outstanding Previous audit paras is as under :-**

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
<b>PART I(A) --- OLD AUDIT PARAS --- (1981-2019)</b>									
1	1981	1987	3	Adhoc Bonus	2,374	0	0	0	Outstanding
			(a)	Ms I Shekhar	1,187				
			(b)	Ms Satya Bhatt	1,187				
2	1989	1990	5	Income Tax	2,392	0	0	0	Outstanding
			(a)	Ms.Kiran Whig	2,392				
3	1991	1998	6	Income Tax	23,027	0	0	0	Outstanding
			(a)	Ms.Sneh Rana	3,600				
			(b)	Ms.HV Raghavan, Principal	1,438				
			(c1)	Ms.Nishi Bir Chawla, Lect	2,823				
			(c2)	Ms.Anupma Prabha, Lect	396				
			(c3)	Ms.Mahaptra, Lect	2,943				
			(d-1)	Ms.B Dhar, Lect	4,655				
			(d-2)	Ms.Mahaptra, Lect	2,720				
			(e-1)	Ms.S Mahapatra, Lect	2,483				
			(e-2)	Ms.Kiran Whig, Lect	116				
			(e-3)	Ms.HV Raghavan, Principal	300				
			(e-4)	Ms.Kiran Whig, Lect	1,553				

134/2  
15/2

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
4	1998	2000	7	Income Tax	10,524	0	0	0	Outstanding
				(a) Ms.Kiran Whig, Lect	1,932				
				(b-i) Ms.Kiran Whig, Lect	3,643				
				(b-ii) Ms.Manisha Priyam	4,949				
5	2000	2002	8	Payment of Transport Allowance to Vacation Staff During the Period of Vacation.	4,366	0	0	0	Outstanding
				(a) Ms.Bimla Dhar	836				
				(b) Ms.Anupama	903				
				(c) Ms.Anisha Srivastava	2,627				
6	2000	2002	9	LTC / HTC	16,838	0	0	0	Outstanding
				1 Dr V Ramaswamy	16,838				
7	2002	2004	10	Review of Final Accounts.	0	0	0	0	Outstanding
8	2004	2005	11	Income Tax	3,784	0	0	0	Outstanding
				1 Ms.Kiran Whig, Ltct	3,784				
9	2006	2007	13	T.A Claims	2,400	0	0	0	Outstanding
				1 Prof KP Pande, UP Tech Univ	2,400				
10	2006	2007	14	Improper Accounting	0	0	0	0	Outstanding
11	2013	2015	4	Recovery of rent	13,000	0	0	0	Outstanding
12	2015	2017	1	Excess payment granted during Child Care Leave : Recovery of Rs.5,197/-	5,197	0	0	0	Outstanding
				1 Ms.Priti Pant	2,289				
				2 Ms.Rekha Gupta	2,908				
13	2015	2017	3	Shortcomings in award of contract given by the college to variation agencies	0	0	0	0	Outstanding
14	2017	2019	1	Short recovery of License Fee	53,110	0	0	0	Outstanding
				1 Promila Kumar, Principal	1,215				
				2 Preeti Pant, Assot Prof.	5,505				
				3 Mukesh Gautam, Assot Prof.	5,505				
				4 Joya Bhattacharya, Assot Prof.	5,505				
				5 Jyoti Raina Anand, Assot Prof.	5,505				
				6 Renu Aggarwal, Assot Prof.	5,505				
				7 Vinod Bhandari, Daftri	2,275				
				8 Akhikesh Thakur, MTS	2,715				
				9 Bhim Narayan, Waterman	2,715				
				10 Kusum Devi, Waterwomen	2,715				
				11 Suraj Karki, Chowkidar	2,715				
				12 Om Prakash, Safai Karamchari	2,715				
				13 Arun Kumar, Lab Attendant	2,715				

29/7/22



S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
			14	Raj Kumar, Lab Assistant	2,715				
			15	Rakesh Kumar, Lab Assistant	1,545				
			16	Santosh Kumar, Lab Assistant	1,545				
15	2017	2019	2	Recovery of leave salary for the CCL peirod in excess of first 365 days	8,06,583	0	0	0	Outstanding
			1	Dr Alka Garg	148,894				
			2	Dr Ramanbir Bindra	69,724				
			3	Ms.Arshmeet Kaur	112,301				
			4	Dr Mandakini Das	185,314				
			5	Dr Jasmeet Kaur	260,203				
			6	Ms Prameela Mani	30,147				
16	2017	2019	3	Irregular purchase of staff car (Toyota Innova) vide Reistration No. DL3CC Q-8688	0	0	0	0	Outstanding
17	2017	2019	4	Loss of Interest	0	0	0	0	Outstanding
18	2017	2019	5	Non deduction of stationary recovery i.e. labour cess @ 1% and GST @ 2%	0	0	0	0	Outstanding
19	2017	2019	6	Recovery of leave salary and allowance and another expenses	29,58,645	0	0	0	Outstanding
			1	Deeksha Bhardwaj, Asstt Professor	1,053,345				
			2	Aparna Joshi, Asstt Professor	1,905,300				
20	2017	2019	7	Non production of Records	0	0	0	0	Outstanding
<b>Total (Paras) =</b>					<b>39,02,240</b>	<b>0</b>	<b>0</b>	<b>39,02,240</b>	

**PART I(B) -- TEST AUDIT NOTE (TAN) --- (1981-2019)**

1	2015	2017	1	Improper maintenance of PBR	0	0	0	0	Outstanding
2	2017	2019	1	Discrepancies in Service Books	0	0	0	0	Outstanding
3	2017	2019	2	Irregular payment towards medical claim reimbursement	0	0	0	0	Outstanding
4	2017	2019	3	Discrepancies in maintenance of Log Book and non-installation of GPS	0	0	0	0	Outstanding
5	2017	2019	4	Discrepancies in Library records	0	0	0	0	Outstanding
6	2017	2019	5	Discrepancies in maintenance of Cash-Book	0	0	0	0	Outstanding
7	2017	2019	6	Irregular purchase of Air-Conditioner / Chair-Wooden / Stabilizer	0	0	0	0	Outstanding
8	2017	2019	7	Discrepancies in Pay Bill Register (PBR)	0	0	0	0	Outstanding
<b>Total (TAN) =</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
								<b>Grand Total</b>	<b>= 28</b>
								<b>Merged</b>	<b>= -0 = 28</b>
								<b>Bifurcated</b>	<b>= +0 = 28</b>
								<b>Settled</b>	<b>= 0</b>
								<b>Net Bal'nc</b>	<b>= 28</b>



S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
								Paras O/s = 20	
								TAN O/s = 8	

(c) Amount-wise summary of above outstanding Previous audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	<b>PART I(A)</b>			<b>OLD AUDIT PARAS --- (1981-2019)</b>					
1	1981	1987	3	Adhoc Bonus	2,374	0	0	0	Outstanding
2	1989	1990	5	Income Tax	2,392	0	0	0	Outstanding
3	1991	1998	6	Income Tax	23,027	0	0	0	Outstanding
4	1998	2000	7	Income Tax	10,524	0	0	0	Outstanding
5	2000	2002	8	Payment of Transport Allowance to Vacation Staff During the Period of Vacation.	4,366	0	0	0	Outstanding
6	2000	2002	9	LTC / HTC	16,838	0	0	0	Outstanding
7	2004	2005	11	Income Tax	3,784	0	0	0	Outstanding
8	2006	2007	13	T.A Claims	2,400	0	0	0	Outstanding
9	2013	2015	4	Recovery of rent	13,000	0	0	0	Outstanding
10	2015	2017	1	Excess payment granted during Child Care Leave : Recovery of Rs.5,197/-	5,197	0	0	0	Outstanding
11	2017	2019	1	Short recovery of License Fee	53,110	0	0	0	Outstanding
12	2017	2019	2	Recovery of leave salary for the CCL peiord in excess of first 365 days	8,06,583	0	0	0	Outstanding
13	2017	2019	6	Recovery of leave salary and allowance and another expenses	29,58,645	0	0	0	Outstanding
				<b>Total (Paras) =</b>	<b>39,02,240</b>	<b>0</b>	<b>0</b>	<b>39,02,240</b>	

Photocopies of the old paras + TAN are enclosed herewith

*[Signature]*  
29/7/22

# PART-I (A) OLD REPORT (PARA)

112/c  
125/c

## PARA-1

~~Para 1~~ (17) (23) (25) (37) (45)

### PARA No. 4: Adhoc Bonus

During the course of audit it was observed that the payment of adhoc bonus for the financial year 1985-86 made to the following staff members whose emoluments were within the prescribed range in the pre-revised scale but due to revision of pay scale on account of the pay commission their emoluments have been increased from Rs.2500/- as on 31.03.86 and they become ineligible for the payment of adhoc bonus for the period 1985-86 and 1986-87 :-

S.No	Name of the official	Amt (Rs)
(a)	Ms I Shekhar	1187
(b)	Ms Satya Bhatt	1187
		2374

G.B  
9.B

Necessary recovery for bonus may please be recovered under intimation to audit after due verification.

dy 16/11/82

### PARA No. 5: Overpayment of Personal Pay & Special Pay

DA as admissible on basic pay only after implementation of recommendations of 4<sup>th</sup> Pay Commission. It has been paid as PP on account of sterilization which is not in order. The same may be recovered after due verification under intimation to audit :-

S.No	Name of the official	Rate of PP p.m	Amount of DA recoverable from 01.01.86 to 31.10.90 (Rs)
(a)	SH N/A Siddiqui	40	461

Other similar cases may also be reviewed at your level. Action taken in the matter may be intimated to audit.

Commodore PMS  
125/c (Part) 104/86

PARA-2

~~Para No. 5~~ 5

~~PARA~~

~~Para-05~~

~~Para-02~~

PARA No. 5 : Income-Tax

On scrutiny of income-tax calculations of Mrs Kiran Whig (1989-90), it was noticed that I-Tax w recovered less :-

Gross Salary	=	Rs.75450.00
Less : House Rent paid	=	Rs. 9580.00
		Rs.65870.00
Less : Standard Deductions	=	Rs.12000.00
		Rs.53870.00
Less . Saving on a/c 80CCA	=	Rs. 3000.00
		Rs.50870.00
Savings = Rs.20080.00		
<u>Rebate</u> : First 6000 -		6000
50% on next 6000 -		3000
40% on 8080 -		3232
		<u>12232</u>
Taxable Income	=	Rs.38638.00
		(Rd. Rs.38640.00)
Income-tax due	=	Rs.5492.00
Income-tax recovered	=	Rs.3100.00
Income-tax to be recovered	=	Rs.2392.00

~~Para-2~~

PARA-3

~~Para-6~~

~~PARA-6~~

~~Para-06~~

~~Para-02~~

~~Para-3~~

1991-98

PARA No. 6 : Income-tax

Partially settled

(a) Income-tax calculation for the year 1993-94

Name of the official	PER	Cal'n Sheet	Differ'n	Tax Rec'ble
Mrs Sush Rana	92600	84200	1200	3600

In the following cases, I-Tax recovered less due to calculation error :-

Name of the official	I-Tax Cal'n	I-Tax Rec'd	Differ'n	Tax Rec'ble
Mrs H V Raghavan, Principal	23529	22091	1438	1438

110/c  
1997/c

20

(197) 23 23 23 23

(c) Income-tax calculation for the year 1995-96

S. No	Name of the official	PBR	Cal'n Sheet	Differ'n	Tax Rec'ble
1	Ms Nishi Bir Chawla, Lect	114403	104993	9410	2823
2	Ms Anupma Prabha, Lect	73770	71791	1979	396
3	Ms Mahapatra, Lect	156987	149629	7358	2943
4	Ms Santosh Gupta, Lect	122586	121271	1315	395
					6557

1084  
9.8  
Recovered note ch. 110  
no. 00310 dt 19/11/10.  
for Rs 315/-  
(Partly paid)  
D. S. Gupta  
IAC  
Partly paid

(d) Income-tax calculation for the year 1996-97

In the following cases I-Tax has been recovered short on account of taking less gross emoluments to the extent indicated below :-

S. No	Name of the official	PBR	Cal'n Sheet	Differ'n	Tax Rec'ble
1	Ms B Dhar, Lect	170268	158631	11637	4655
2	Ms Mahapatra, Lect	172607	165808	6799	2720
					7375

— passed away no pen

(e) Income-tax calculation for the year 1997-98

In the following cases the gross amount has been taken less in the I-Tax calculation statements to the extent shown against each. Necessary recovery of I-Tax may be effected under intimation to audit or position clarified:-

S. No	Name of the official	Page No	Gross amount taken less by	Tax Rec'ble
1	Ms S Mahapatra, Lect	7	8278	2483
2	(An illegible name in photocopy)	17	1978	593
3	Ms K Whig, Lect	22	388	116
4	Ms H Raghwan	1	997	300
				3492

passed away no pen  
Recovered Rs 593/-  
no. 00310 dt 19/11/10 (Partly paid)

In the following cases I-Tax has been recovered short due to calculation mistake as indicated below :-

S. No	Name of the official	I-Tax Cal'n	I-Tax Rec'd	Differ'n	Tax Rec'ble
1	Ms K Whig, Lect	5143	3590	1553	1553

D. S. Gupta  
IAC  
Partly paid

Hence, a total recovery outstanding is Rs. 24075/-

Total o/s recovery comes to Rs 23027/-

d/s Rs 23027/-

PARA-4

~~Para No. 7~~  
PARA 7

~~Para 4~~

1998-00

PARA No. 9 : Income-Tax

(a) Income-tax calculation for the year 1998-99

During the course of internal audit of Gargi College for the year 1998-99 it has been observed that the following irregularities were found which needs reply and intimate the audit :-

Mrs Kiran Whig

Taxable Income	=	Rs.313940
Savings :-		
GPF =	55150	
GIS =	2640	
NSC Int =	2250	
Bond =	10000	
	70040	
Income-tax due	=	Rs.68182
Rebate	=	Rs.14000
Balance - I-Tax payable	=	Rs.54142
Income-tax recovered	=	Rs.59420
	=	(-)5238
Refund claimed	=	Rs.7170
Income-tax to be recovered	=	Rs.1932

Para 11

(b) Income-tax calculation for the year 1999-00

During the course of audit regarding income-tax for the year 1999-2000, the under mentioned irregularities were noticed which needs to be rectified and where recoveries pointed out that should be made after due verification under intimation to audit.

(i) Dr (Mrs) Kiran Whig

Taxable Income	=	Rs.333206
Income-tax due	=	Rs.73962
Rebate	=	Rs.12000
Balance - I-Tax payable	=	Rs.61962
Surcharge	=	Rs.6196
Total Income-tax payable	=	Rs.68158
Already Paid	=	Rs.64515
Tax payable	=	Rs.3643

(ii) Ms Manisha Givani (Pol Sci) : NSC interest comes to Rs.21475/- so Rs.9475/- be added in salary. Hence tax revised.

Taxable Income	=	Rs.233300
Income-tax due	=	Rs.49999
Rebate	=	Rs.12000
Balance - I-Tax payable	=	Rs.37999
Surcharge	=	Rs.3799
Total Income-tax payable	=	Rs.35199
Already Paid	=	Rs.30250
Tax payable	=	Rs.4949

108/C  
12/12

PARA-5

35 (21)

(18) (12) (7)

~~Para 08~~  
~~PARA 8~~

~~Para 5~~

(18)

2000-02

PARA No. 10 : Payment of Transport Allowance to vacation staff during the period of vacation

During the course of audit and while the scrutiny of office orders during the summer vacation of 2000 & 2001 and PBR it has been observed that the following vacation staff that has no attended the college for a period exceeding 30 days was paid transport allowance during the vacation of 2000 and 2001. According to the clarification issued by Government of India Ministry of Finance, Department of Expenditure vide letter no.21(1)/97-E-II(B) dated 22.02.02 vacation staff is entitled to transport allowance during their non-vacation period. The overpaid transport allowance (total Rs.233942/-) may be recovered from the concerned employees after due verification and under intimation to audit :-

S.No	Name of the official	Amt (Rs)
(a)	Mrs Bimla Das Dwas	836
(b)	Mrs Anupama	903
(c)	Mrs Anisha Srivastava	2627
		4366

PARA-6

~~Para 9~~

~~Para 08~~

~~PARA 9~~

~~Para 6~~

PARA No. 11 : LTC/HTC

Dr V Ramaswamy M. No.624 dated 04.01.01 for Rs.16838/- She was on deputation to Delhi University the claim should be borne by the borrowing department. The claim settlement by the parent office is not clear. Please explain. Moreover :-

- (i) The LTC bill has not been countersigned by the Controlling Officer
- (ii) Spouse information also not available.
- (iii) Entries in service book, certificates, also not furnished.

PARA-7

2002-04

PARA No. 12 : Review of Final Accounts

Action taken by audit

On going through the Balance Sheet for the year 2000-01 and 2001-02 the following points have been noticed by the audit, which required clarification :-

As per Annexure-E in respect of Staff Quarters the payment shows against Electricity charges, i.e., Rs.295650/- whereas the receipt on this account is only Rs.124000/- This difference between these two required justifications. Similarly the rent deprived from the leasing out of staff quarter premises - meant for Principal to NIIT Computer firm, for running the Computer institution, should be adjusted against the loan taken for its construction - instead of crediting it to SSF a/c. The recovery of Electricity charges should be made at the similar rates, as are being charged by the DVB/DESU from the college and at commercial rates from the NIIT. The audit may please be apprised about the Policy, which is being followed by the college

PARA-8

2004-05

PARA No. 13 : Income-Tax

During the course of audit and while the scrutiny of income-tax statement for the period 2004-05 the following discrepancies are noticed :-

In the following cases, HRA rebate were allowed to the employees but DA has not been included while assessing the income-tax and granting exemption of HRA under clause (H) of Rule 2 of Part-A of the IV Schedule. Hence, salary will include DP+DA (if retirement benefits, etc are to be based on salary DP+DA, failing which tax on the amount may be recovered from the concerned employee after due verification and under intimation to audit :-

Ms Kiran Whig (2004-05) = Rs.3784 (Amount to be recovered)

PARA No. 14 : Review of Final Accounts

While reviewing of final accounts of Gargi College for the year 2004-05, the following discrepancies have been observed :-

(a) Outstanding Liabilities - The following outstanding liabilities are continuing since long as per balance sheet for the year 2004-05. The actual position of their existence be explained to audit and necessary steps be taken to relinquish the same :-

- (i) University Library Fees = Rs.15540/-
- (ii) CPF not paid = Rs.16710/-
- (iii) Due to Ramaswamy = Rs.26698/-
- (iv) Sundry Creditors = Rs.20155/-
- (v) Salaries payable (against unrepresented cheques) = Rs.158406/-

Settled on the basis of cash given by the college  
 (MANORAMA RAWAT)  
 IAO (Part 5) no 36)

107/c  
120/c

30 30

17

(22)

107/c  
120/c



(24) 30 106/c 48/c

GOVERNMENT OF NCT OF DELHI  
DIRECTORATE OF AUDIT  
(Audit Party No.1)

~~PARA-9~~

~~PART II (B) : CURRENT AUDIT OBSERVATIONS~~

(The current audit period was for the period 2006-07.)

~~PARA-9~~ 14-12 ~~PARA-12~~

~~PARA-9~~ : TA Claims

(Reference Audit Memo no.1 dated 13.11.07)

As per UGC OM No.1-4/97 (FO/A) dt.8.8.06, Para 7 regarding local conveyance charges, Mileage Allowance for local journey at the tour station to outstation members/experts will not be reimbursed as the DA being paid to non-official members contains an element of TA for the local journey. Prof K.P.Pande, Former VC, UP Tech University was paid an amount of Rs.2400/- on account of local conveyance from Faridabad to college and back vide Vr No.672 dt.6.3.07 for Rs.29650/-. The claim is not covered under the rule. Hence necessary recovery of Rs.2400/- be made from Prof K.P. Pande, former VC, UP Tech Univ. under intimation to audit.

~~PARA-11~~ 14-12 ~~PARA-13~~ ~~PARA-14~~

~~PARA-11~~ : Improper Accounting

(Reference Audit Memo no.3 dated 13.11.07 and Audit Memo no.3 (Addendum) dated 19.11.07)

1. Interest Amounting to Rs.263296/- not accounted in College A/C

The Institute earned an interest of Rs.316180/- (Rs.292296/- on its deposits in the college account (No.208268) and Rs.23164/- (A/C No.10617208279) in the salary account) during the year 2006-07. But an amount of Rs.52884/- only has been reflected as interest earned during the year 2006-07 and the balance amount of Rs.262296/- has been transferred to the Society Account (A/C No.208257). Thus receipts amounting to Rs.263296 have been suppressed in the College account during the year 2006-07. Reasons for the same needs to be explained to the audit.

2. Receipts on account of hiring of Principal Banglow amounting Rs.26.55 lakhs not reflected in the College Account

(a) The College Management has hired the building of Principal Banglow to M/S NIIT, a Computer Institute under an agreement for a period of 5 years, which is going to expire after January 2008. Rent for the building was fixed as Rs.45000/- per month. It has been observed that the revenue earned on account of rent received from the NIIT is not being reflected in the college receipts and the same is being booked under the Society Account, which is against the accounting principles. On the one hand the college is paying monthly House rent to the Principal of the Institute through her regular salary bills, whereas the rent received on account of hiring the premises is being booked in the different account.

Total rent received since January 03 to November 07 @ Rs.45000/- per month comes to Rs.26.55 lakhs. Although the irregularity was pointed out during the previous audit, but the same has not been rectified neither any justification for the same given. Reasons for not booking the rent received from NIIT on account of hiring of Principal Banglow needs to be explained to audit.

(b) Further an amount of Rs.223,881/- was received on account of refund of Income Tax from the I.Tax Department, but the same has also been booked under the Society account. The same needs to be explained.

105/c  
12/12

(257) (257) (257) (257)

3. Non-Accounting of sports A/C receipts - College received a sum of Rs. 3017681/- on of A/c hiring of college playground during in year 2006-2007. But the same has not been included in the college receipts during the year 2006-07. It needs to be clarified.

4. Balance Sheet / R&P A/c for in year 2006-07 - From the balance sheet for the year 2006-07 it has been observed that the following liabilities are outstanding since last many years college should liquidate the long outstanding liabilities.

- (a) Rs 20155/- sundry corrections
- (b) Rs 158406/- salary payable
- (c) Rs 26698/- R. V. Ramashwami
- (d) Rs 16710/- CPF not paid.

(e) Stale cheques - Stale cheques amounting to Rs. 153834/- has been shown in the Balance Sheet but no detailed statement of stale cheques has been attached with the accounts. The same may also be attached.

(f) An amount of Rs 68001/- was paid as Medical advance to the staff during the last financial year but the same has not been adjusted till now. Action to adjust the long outstanding advance be taken now. Similarly an amount of Rs. 9500/- is also of standing as advance since last year. The same should also be adjusted.

(g) College A/c - Bank balance at the close of the year indicate a very heavy amount. (Rs. 2,00,54,681/-) Management should take an appropriate decision to put the same in FD so as to earn some more revenue out of such surplus funds.

7  
8  
**PARA-11**

2  
3  
~~Para 12 (1/5)~~ ~~Para 11~~  
**(B) Sub. : Non recovery of rent from Canteen Contractors**

During the test check of records provided to audit, it is observed that M/s Shiva Caterers was awarded the work of canteen from 01.04.2010 to 31.03.2011 as per agreement dated 01.04.2010 and was extended upto 31.05.2014. Further, the contract was awarded to M/s K.P. Enterprises w.e.f. 01.06.2014 for one year. The rent of canteen has not been deposited regularly by agencies due to which an amount of Rs. 13000/- is still recoverable as detailed below:-

Sl.No.	Name of contractor	Month	Amount (inRs.)
1.	M/s Shiva Caterers	April, 2014	2,500/-
2.	M/s Shiva Caterers	May, 2014	2,500/-
3.	M/s K.P. Enterprises	May, 2015	8,000/-
	<b>TOTAL</b>		<b>13,000/-</b>

Necessary steps should be taken to recover the rent of amounting to Rs. 13,000/- (Rupees Thirteen Thousand only) from the agencies after due verification and under intimation to audit. Other similar type of cases may also be reviewed and recovery, if any, may also be made under intimation to audit.


Para No. 5

~~Para-05~~ Settled Rent in abstract in current audit report  
(Ref. Memo No. 01,03 & 07)

Sub.: Non Production of Record,

1. All Purchase files alongwith quotation file.
  2. Log Book alongwith history sheet and POL accounts of vehicles.
  3. File of Security services and sanitation.
  4. Detail of machinery /equipment/apparatus/vehicles purchased during the period of Audit.
  5. All Stock Register including dead Stock Register and physical verification certificate.
  6. Spouse information in respect of 68 Teaching staff provided out of 201 Teachers and 64 Non Teaching staff provided out of 113 Non Teaching Staff and spouse information 2008-2013
  7. Student fund a/c record for the year 2008-13
- (Amarendra Kumar)  
(AO / P.O. / ...)

The above records / documents not produced may be shown at the time of next audit.

  
(AJAY CHANDNA)  
A.O./IAO

103/c

20

**PART-II**

**CURRENT AUDIT REPORT  
(2015-2017)**

**PARA-12**

**Para No-01 Excess payment granted during Child Care Leave: - Recovery of Rs.5197/-  
(Ref.MemoNo.03 dated 14/11/2018)**

As per 6th CPC an increment of 3% in to be granted on basic pay + Grade pay on 1<sup>st</sup> July, every year, if the employee had worked for more than six month during previous year. If a Govt. Servant is on leave or it availing joining time the on the 1<sup>st</sup> of July, the increased pay will be drawn only from the date on which he resumes duty and not from the first of July. In addition to this the Govt. Servant is also not entitled for Transport Allowance, if he/she remained on leave for entire calendar month.

During the test check of record, it is observed that the finical benefits of increment were granted to the following officials who were on leave on 1<sup>st</sup> of July, whereas financial benefit was to be given from the date of actual joining:-

S.No.	Name of the official	Period of leave	Emoluments	Amount drawn	Amount payable	Amount of recovery
1.	Ms. Priti Pant	21.07.14 to 20.07.15	Basic June =44800 Basic July=46420 Difference=1620	Rs.3548/-	Rs.1259/-	Rs.2289/-
2.	Ms. Rekha Gupta	01.08.14 to 20.07.15	Basic June =51250 Basic July=53060 Difference=1810	Rs.4507/-	RS.1599/-	Rs.2908/-
			Total			Rs.5197/-

Overpaid amount of Rs.5197/- may be recovered from the employees concerned after due verification of facts and figures under intimation to audit. Similar other cases may be reviewed by HOC/Principal and similar action may be taken under intimation to audit.

AWL

PARA-13

Para No-03 Shortcomings in award of contract given by the college to various agencies.  
(Ref.MemoNo.05 dated 20/11/2013)

During the test check of the records of the college, it has been observed that the following contracts have been given to different agencies :-

S.No.	Name of the contract	Name of the agency	Initial Date of award of the contract	Current position of the contract
1.	Book Shop	M/s Bookage Distributors	01.08.2014	Continued till date
2.	Photostat	Mr. Shailender	18.08.2008	Continued till date
3.	Canteen	M/s Swagat Restaurant & canteen services	16.07.2016	Continued till date
4.	Bank Branch	State Bank of India	12.05.2008	Continued till date
5.	Cricket Academy	R.P. Cricket Academy	24.05.2001	Continued till date
6.	Tennis Academy	Team Tennis(India) Pvt. Ltd.	01.07.2011	Continued till date
7.	Coffee Shop	M/s K.P. Enterprises	01.06.2014	Continued till date

During the scrutiny of the files, the following shortcomings have been noticed:-

1. **As per Rule 158 of the GFR:- (Performance Security)**

- (i) To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract. Performance Security is to be obtained from every successful bidder irrespective of its registration status etc. Performance Security should be for an amount of five to ten per cent. of the value of the contract. Performance Security may be furnished in the form of an Account payee Demand Draft, Fixed Deposit Receipt from a Commercial bank, Bank Guarantee from a Commercial bank in an acceptable form safeguarding the purchasers interest in all respects.
- (ii) Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations. (iii) Bid security should be refunded to the successful bidder on receipt of Performance Security.

On scrutiny of the agreements it has been seen that the college has not taken performance security from any of the contractor, to whom they have awarded the contract, which is necessary as per GFR to safeguard the interest of the Govt., in case of any loss due to theft/fire or any other activity.

2. **As per General Finance Rule 2004 general principals of the contract are:-**

- (i) **clause No.(i):-**The terms of contract must be precise, definite and without any ambiguities. The terms should not involve an uncertain or indefinite liability, except in the case of a cost plus contract or where there is a price variation clause in the contract.

But during the test check of the contract agreements, it has been observed that in some cases the contracts are being extended with the same vendor/firm since 2001 to till date without retendering or calling quotations, & thus restricted the involvement of other vendors who might have provided better services and revenue if allowed to participate in retendering process.

(ii) (XII)(a): In contracts where government property is entrusted to a contractor either for use on payment of hire charges or for doing further work on such property, specific provision for safeguarding government property (including insurance cover) and for recovery of hire charges regularly, should be included in the contracts.

(XII)(b):-Provision should be made in the contract for periodical physical verification of the number and the physical condition of the items at the contractors premises. Results of such verification should be recorded and appropriate penal action taken where necessary.

But the provisions of the GFR have not been followed while awarding the contract.

(iii) XVI:-All contracts shall contain a provision for recovery of liquidated damages for defaults on the part of the contractor.

But there is no penalty clause in the contract agreement, due to which no penalty can be imposed on the contractor for any violation of the condition of the contract.

Provisions of the GFR may be followed before renewing/ awarding of the contract to safeguard the interest of the Govt.

(17) (A)

10/10

(17)

PARA-14

Current Audit Report (Part-II)  
(2017-18 to 2018-19)

**PARA-01: Short recovery of License Fees amounting to Rs. 53110/-reg.**  
(Ref. Audit Memo No.04 dated 09.10.2020)

As per Orders No. 18011/2/2015-Pol.III, Ministry of Urban Development, Govt. of India, Directorate of Estates dated 19.07.2017 and 29.06.2020 rates of License Fee has been revised w.e.f. 01.07.2017 and 01.07.2020 respectively but during the scrutiny of PBR for the years 2017-18 to 2018-19 it has been observed that revised license fee was not deducted in r/o the following employees as detailed below:

**LICENCE FEE**

S. No.	Name (Dr./Mr./Mrs) & Designation with Address	Amount due w.e.f.01.07.2017 to 30.06.2020 (per month)	Amount Deducted w.e.f. 01.07.2017 to 30.06.2020 (per month)	Amount due w.e.f.01.07.2020 to 30.09.2020 (per month)	Amount Deducted w.e.f. 01.07.2020 to 30.09.2020 (per month)	Total Amount to be recovered (in Rs.)
1	Promila Kumar, Principal	-	-	2710X3=8130	2305X3=6915	1215
2	Preeti Pant, Associate Prof.	1190X36=42840	1065X36=38340	1400X3=4200	1065X3=3195	4500+1005=5505
3	Mukesh Gautam, Associate Prof.	1190X36=42840	1065X36=38340	1400X3=4200	1065X3=3195	4500+1005=5505
4	Joya Bhattacharya, Associate Prof.	1190X36=42840	1065X36=38340	1400X3=4200	1065X3=3195	4500+1005=5505
5	Jyoti Raina Anand, Associate Prof.	1190X36=42840	1065X36=38340	1400X3=4200	1065X3=3195	4500+1005=5505
6	Renu Aggarwal, Associate Prof.	1190X36=42840	1065X36=38340	1400X3=4200	1065X3=3195	4500+1005=5505
7	*Vinod Prasad Bhandari, Daftri	310X35=10850	245X35=8575	Retired on 31.05.2020	Retired on 31.05.2020	2275
8	Akhilesh Thakur, MTS	310X36=11160	245X36=8820	370X3=1110	245X3=735	2340+375=2715
9	Bhim Narayan, Water Man	310X36=11160	245X36=8820	370X3=1110	245X3=735	2340+375=2715
10	Kusum Devi, Water Woman	310X36=11160	245X36=8820	370X3=1110	245X3=735	2340+375=2715
11	Suraj Karki, Chowkidar	310X36=11160	245X36=8820	370X3=1110	245X3=735	2340+375=2715
12	Om Prakash, Safai Karamchari	310X36=11160	245X36=8820	370X3=1110	245X3=735	2340+375=2715
13	Arun Kumar, Lab. Attendant	310X36=11160	245X36=8820	370X3=1110	245X3=735	2340+375=2715

14	Rajkumar, Lab. Assistant	310X36= 11160	245X36= 8820	370X3=1110	245X3=735	2340+375= 2715
15	Rakesh Kumar, Lab. Assistant	310X18= 5580	245X18= 4410	370X3=1110	245X3=735	1170+375= 1545
16	Santosh Kumar, Lab. Assistant	310X18= 5580	245X18= 4410	370X3=1110	245X3=735	1170+375= 1545
	<b>Total</b>					<b>53110</b>

Hence, short recovery of **Rs.53110/-** towards License Fee from the concerned employee may be made after due verification of record and compliance be shown to audit.

Department/Unit is advised that similar cases may also be checked and recovery, if any, towards short deduction of License Fee may be made.

### PARA-15

**PARA-02: Recovery of 20% of leave salary for the CCL period in excess of first 365 days amounting to Rs. 806583/-.**

(Ref. Audit Memo No. 07 dated 12.10.2020)

During the test check of PBR, and other related record for the audit period 2017-18 and 2018-19, it has been noticed that the school has paid 100 % salary for the CCL period in excess of first 365 days to some employees of this college who were on CCL w.e.f 14.12.2018 as per order No. 11020/01/2017/Estt.(L) dated 30.08.2019 issued by GOI, Deptt. Of DOPT as detailed below:

S. No	Name & designation (Mr./Mrs./Dr.)	Period of leave/days	Amount of leave salary paid (Basic Pay+DA)	Amount of 20% of leave salary to be recovered
1	Dr. Alka Garg, Physics	9.9.19 to 23.9.19 = 15 2.1.20 to 31.3.20= 90(105 days)	181800+30906(17%)= 212706	148894
2	Dr. Ramanbir Bindra	16.01.19 to 14.3.19=58 days	161000+19320(17%)= 180320	69724
3.	Mrs. Arshmeet Kaur	06.01.20 to 29.3.20= 84 days	171400+29138(17%)= 200538	112301
4.	Dr. Mandakini Das	14.12.18 to 31.12.18=18 days 01.01.2019 to 29.04.19=119 days(137 days)	181800+16362(9%)=198162 181800+21816(12%)=203616	23779 161535=185314
5	Dr. Jasmeet Kaur	14.12.18 to 31.12.18= 18 days 01.01.19 to 31.03.20=456 days(474 days)	70900+6381 (9%)= 77281 70900+8508(12%)=79408	9274 250929=260203
6.	Ms. Prameela Mani	10/01/2019 to 25/01/19=16 5.2.19 to 28.03.19=52 days 16.9.19 to 30.9.19=15 20.1.20 to 27.02.20= 39(122 days)	32000+3840(12%)=35840= (for 68 days) 33000+5610(17%)=38610 (for 54days)	16247 13900= 30147
		<b>TOTAL</b>		<b>806583</b>

Hence, over payment of 20% of leave salary paid to the tune of Rs.806583/-- as per detail given above may be recovered from the employees under intimation to the Audit. All similar other cases may be reviewed at the college level and all irregular payments may be recovered after due verification of records and deposited into govt. account under intimation to Audit.



PARA-16

**PARA 03: Irregular Purchase of Staff Car (Toyota Innova) vide Registration No. DL-3CCQ-8688 by the college authority-misuse of student fund-reg.**  
(Ref. Audit Memo No. 09 dated 12.10.2020)

During test check of the purchase records pertain to vehicle O/o Principal, Gargi College, University of Delhi, Sirifort Road, New Delhi-110049, the following shortcomings have been observed:-

As per the OM No. F.NO. 03(1)/E-IIA/2009 dated 06.08.2014 issued by the Ministry of Finance, Department of Expenditure, Govt. of India that models of cars with Net Dealer Price (NDP) of upto Rs.4,75,000/- available in the DGS&D Rate Contract only shall be considered for purchase as staff car. The purchase may be made only through DGS&D rate contract mode. Further, vide Office Memorandum No. F. No. 7(1)/E.Coord/2019 dated 17.09.2019 regarding lifting of the ban on purchase of new vehicles by Ministries/department, further insisted that all purchases of vehicles are made judiciously keeping in mind the principle of 'need' and 'want' and GFR 2017 provisions on procurement are adhered to strictly.

But on the scrutiny of vehicle purchase file it has been found that the college authority has purchased a Staff Car (Toyota Innova) worth of Rs. 17,77,511/- from M/s Thirty Six Toyota automobiles Pvt. Ltd Faridabad against condemned vehicle from the Student Fund, without observing the above captioned Office Memorandums issued by the ministry from time to time and also not followed the codal formalities as per GFR, 2017, which is irregular and misuse of student fund.

PARA-17

**PARA 04: Loss of Interest-reg.**  
(Ref. Audit Memo No. 10 dated 12.10.2020)

Audit scrutiny of the bank statements records provided by the Gargi College, University of Delhi, Sirifort Road, New Delhi-110049 for the period 2017-19 revealed that it had held substantial amounts in its expenditure accounts lying in each account, the details as given below:-

S.No.	Account No.	Amount lying in Account (in Rs.) (as on 31.03.2019)
1.	10617208268	136055207.97
2.	10617208257	127069125.74
3.	10617208188	46707448
4.	30271280358	6052834
5.	30233300369	2346405

However, despite holding such huge balances, college did not invest its surplus funds in fixed deposits to generate more interest revenue. Retention of large cash balances in saving account resulted in a huge loss of revenue during the above said period. The minimum balance lying in this account at 3% taking the effect of average of minimum term deposit interest rate of 7 per cent per annum less average of minimum saving interest rate of 4%, actually earned. It is therefore suggested that college should invest such huge balance to earn higher rate of interest.

**PARA 05: Non deduction of statutory recovery i.e. Labour Cess @ 1% and GST @ 2% reg.**  
(Ref. Audit Memo No. 19 dated 19.10.2020)

PARA-18

As per condition of the NIT it has been clearly mentioned that Building and other construction Workers Welfare Cess @1% of the Gross Value of Work done and GST @ 2% as per the Circular No. 65/39/2018-DOR, F. No. S.31011/11/2018-ST-I-DoR dated 14.09.2018 TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services of both where the value of such supply under a contract exceeds Rs. 2.5 Lakhs. The provisions of TDS on GST are applicable from 1st Oct 2018 issued by the Ministry of Finance, Department of Revenue, Govt. of India and endorsed vide

letter No. F.3(201)/Policy-GST/2018/754 dated 28.09.2018 issued by Department of Trade & Taxes, GNCT of Delhi shall be deducted from each bill of the contractor but on the test check of records/vouchers for the audit period 2017-18 to 2018-19, it has been observed that while making the payment to the contractor statutory recovery such as Labour Welfare Cess and GST has not been deducted from the contractor payment as per details given below:-

S.No.	Name of Agency and Voucher No/dated	Name of Work	Amount Paid	GST@2%	Labour Cess @ 1%	Total Recovery
1.	M/s G. Prasad & Associate	Renovation of Principal's Bungalow	1069924	21398	10699	32097
2.	M/s Naresh Sachdeva	Renovation of Principal's Bungalow	2533510	50670	25335	76005
3.	M/s Naresh Sachdeva 79/10.10.2018 (1 <sup>st</sup> Running Bill)	Renovation of Basket Ball Court	595685	11914	5957	17871
4.	M/s Naresh Sachdeva 164/03.05.2019 (Final Bill)	Renovation of Basket Ball Court	144573	2891	1445	4336
5.	M/s G. Prasad & Associate	Refabricated Porta Cabin Class Rooms	3420382	68408	34204	102612
6.	M/s P. S. Corporate Solutions Pvt. Ltd.	State, Sound, Tent and Light during college FEST	717500	14350	7175	21525
7.	M/s P. S. Corporate Solutions Pvt. Ltd.	Reverie 2019	595000	11900	-	11900
8.	M/s P. S. Corporate Solutions Pvt. Ltd.	NSS Cultural Fest	500000	10000	5000	15000
		<b>Total</b>	<b>9576574</b>	<b>191531</b>	<b>89815</b>	<b>281346</b>

Similar other cases may also be reviewed at your own level and compliance may be shown to next audit.

**PARA-19**

**PARA 06: Recovery of leave salary and allowances and another expenses amounting to Rs. 2958645/- on account of unable to complete his/her studies-reg.**  
(Ref. Audit Memo No. 20 dated 19.10.2020)

During the course of test check of the records provided by the college it has come to the notice of the audit that many faculty members were granted Study Leave. In this connection, a clarification issued by the Register, University of Delhi vide letter No. SPA/R/Clari-Study Leave/2012/CB/19 dated 09.02.2012 regarding complying with the conditions laid down by the University under the Leave Rules for teachers.

*Subul*

96/c

Clarification- '....A teacher – a) who is unable to complete his studies within the period of Study Leave granted to him b) who fails to re-join the service of the University on the expiry of his/her study leave c) who re-joins the service of the University but leaves the service without completing the prescribed period of service after re-joining the service, or d) who within the said period is dismissed or removed from the service by the University shall be liable to refund to the University, the amount of leave salary and allowances and another expenses incurred on the teacher or paid to him or on his behalf in connection with the course of study...'

As per information/records provided by the college, it has been found the following teachers were granted study leave and unable to complete his/her studies within the period of study leave granted:-

S.No.	Name of the Employee (Mr./Mrs./Dr.) & Designation	Period of Study Leave	Total Amount drawn (in Rs.)	Amount to be recovered (in Rs.)	Remarks
1.	Deeksha Bhardwaj, Asstt. Prof.	24.07.2006 to 23.07.2009	1053345	1053345	Not submitted requisite documents till date.
3.	Aparna Joshi, Asstt. Prof.	04.01.2016 to 03.01.2018	1905300	1905300	Not submitted requisite documents till date.
		<b>Total</b>	<b>2958645</b>	<b>2958645</b>	

The college authority is hereby directed to obtained requisite documents towards completion of their studies, otherwise an amount of Rs. 2958645/- may be recovered from the above employees concerned, after due verification of records and deposited in Govt. Account, under intimation to audit. Similar other cases may also be reviewed at your own level and if any recover the amount paid to them, under intimation to audit.

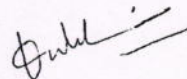
### PARA-20

#### PARA 07: Non-Production of records-reg.

(Ref. Audit memo dated 06.10.2020, 07.10.2020, 14.10.2020 and 19.10.2020)

1. Detail of machinery/equipment/apparatus purchased during the period of audit and 2013-15 of old report.
2. All stock register including dead stock register and physical verification reports of the current audit period and 2013-15 of old report.
3. File of security services and sanitation of current audit period and 2013-15 and 2015-17 of old report.
4. Student fund cash book including vouchers

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

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

PART-I(B)-OLD REPORT (TAN)

24

DATE  
9/5/18

TAN

(TEST AUDIT NOTES)

TAN-1

TAN No. 1 Improper maintenance of Pay Bill Records

(Ref. Audit Memo No: 08 dated: 22.11.2018 )

During the test check of the records relating to salary it has been noticed that the college is not maintaining PBR's in GAR -17 and are maintaining system generated PBR. In this regard following shortcomings have been noticed by the audit:-

1. No proper indexing done in the hard copies maintained by the college due to which it is difficult to trace & check the calculations of a particular employee whether in teaching or non-teaching.
2. No authentication has been done in the hard copies by the officer-in-charge due to which chances of any manipulation or changes in the salary sheets of any employee cannot be ruled out.
3. Various details which are required to be maintained in GAR-17 are not being given i.e. date of joining, pay scale, PAN number, loan or advances, Aadhar number etc.
4. No entry of leave encashment, tuition fees etc. given to the officials shown in the hard copies due to which income tax calculations cannot be checked properly.

The college authorities may rectify the above mentioned shortcomings and maintain the PBR as per rule. Compliance of the same may be shown to the next audit.

Manorama Rawat  
26/11/18

(MANORAMA RAWAT)

IAO

Audit Party No. XXXVI

TAN-2

**TAN-01: Discrepancies in Service Books-reg.**  
(Ref. Audit Memo No. 03 dated 07.10.2020)

During the test check of Service books, maintained by the O/o Principal, Gargi College, University of Delhi, Sirifort Road, New Delhi-110049, for the audit period 2017-19, following short comings have been noticed:-

1. **As per Rule- 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. 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:

S. No	Name (Dr./Ms./Mrs./Mr.)	Designation
1	Parvati Sharma Chandla	Asstt. Prof.
2	Arshmeet Kaur	Lecturer
3	Sahilaja Modem	Lecturer
4	Pemala Bhutia	Asstt. Prof.
5	Supreeti Das	Lecturer
6	Pragya Gupta	Lecturer
7	Nitish Kumar	Asstt. Prof.
8.	Kavita Vasudeva	Lecturer
9.	Amita Verma	Section Officer
10.	V.S. Khan	Administrative Officer
11.	Lilima Minz	Lab. Assistant

3. Several officials pertain to Schedule Caste/OBC/STs/PH, but these certificates have not been found in their service books and Character and antecedent verification entry has not been recorded in service book, the same may be obtain from the police authority and recorded in service book.

4. 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.

5. Prescribed proforma of CCL as per CCS (Leave) Rules, as amended from time to time has not been found, If, the female officials have availed any CCL leave during her service period, the same may be updated in their service book.

*Handwritten signature*

6. Medical and character and antecedent entries were not recorded/pasted in the service book in most of the cases. 93/c

7. Physical condition of few Service Books have been found torn and dilapidated condition for example i.e. Mrs. Subhit Srivastava, Asstt. Prof., Mrs. Amita Verma, Section Officer and Sh. V.S. Khan, Admn. Officer, the same may be re-bound as the papers are loosely assembled. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level.

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-3

**TAN 02: Irregular payment towards Medical Claim Reimbursement-reg.**  
(Ref. Audit Memo No. 05 dated 09.10.2020)

University of Delhi provides medical facilities to its employees on the analogy of CGHS i.e. Number of private hospitals and diagnostic centres/Doctors have been approved as AMA by University of Delhi from where the beneficiaries can avail medical facilities at CGHS rates. Further, Delhi University has established four health centres at different locations in Delhi under the 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 most 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. 66,69,267/- (FY: 2017-18) and 78,05,316/- (F.Y: 2018-19)** paid as medical reimbursement to non-member of the Health Scheme.

College is hereby directed to collect the subscription as per CGHS/DGEHS rules after consulting with University of Delhi.

TAN-4

**TAN 03: Discrepancies in maintenance of Log Book and Non-Installation of GPS -reg.**

(Ref. Audit Memo No. 08 dated 12.10.2020)

During test check of the Log Book of Vehicles for the year 2017-19 maintained by the O/o Principal, Gargi College, University of Delhi, Sirifort Road, New Delhi-110049, the following shortcomings have been observed:-

1. As per rule 33 of the staff car Rules Officers using staff cars are required to note, in their own hand writing in the log book, the mileage at the start and at the completion of their trips after verifying the mile meter and give sufficient particulars to indicate that the

*Subit*

- ① 92c
- journeys were on official business. It was noticed that in the column purpose of journey the person using the staff cars simply noted 'Official' without recording sufficient details. Necessary steps may please be taken to obtain full details & purpose of the journey from the officers in the column provided for the purpose in the log book.
2. The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duty journey performed during the month, but the same was not prepared in the Log book duly signed by the competent authority.
  3. A senior officer should scrutinize the log book once a month to ensure that there is no misuse of staff car and that all officers who used the staff car have made the necessary entries in the log book. A certificate to this effect should be recorded in the log book by the officer so authorized but it was not found recorded in the log book.
  4. Numerous cuttings/overwriting also used in the log book, the same will be avoid in future.

Scrutiny of records it has been found that GPS (Global Positioning System) is not installed in the College Staff Car (Innova), which is mandatory as per Office Order No. F.2/559/2018/CT-III/GAD/8954 dated 24.08.2018 for stopping the misuse of Government/Government hired private vehicles. Software should be developed and implemented to link log book generation with the movement of vehicle tracked by GPS. Guidelines as per the above said order which is strictly followed by the competent authority as under:-

1. All vehicles have GPS in place before 30<sup>th</sup> September, 2018.
2. No Payment for diesel/petrol/rent of any vehicles shall be made from 1<sup>st</sup> October, 2018 which are without GPS.

All the HOD/HOO are required to give compliance of above action on or before 30.09.2018. It shall be the responsibility of the respective HOD of the Department/Corporation/Board/all other Government agencies to ensure strict implementation of the above directions.

The college authorities is hereby advised to installed GPRS as per above direction issued by the competent authority.

TAN-5

**TAN 04: Discrepancies in Library Record-reg.**

(Ref. Audit Memo No. 12 dated 14.10.2020)

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. 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. Details of order No/date should be mentioned

*Subal*

- 9/12
- duly signed by the HOO. The write off entries as well as govt. challan/bank slip should be made.
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. Condemnation of newspapers, magazines, raddis etc. has not been done since last two years, the same should be condemn as early as possible after following codal formalities.

Further, as per information provided by the Gargi College Library 249 number of books worth of Rs. 71896.03 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.

TAN-6

**TAN 05: Discrepancies in maintenance of Cash Book-reg.**  
(Ref. Audit Memo No. 13 dated 14.10.2020)

During test check of the Cash Book for the year 2018-19 maintained by the O/o Principal, Gargi College, University of Delhi, Sirifort Road, New Delhi-110049, the following irregularities have been observed:-

The college is being collecting govt. money in the form of student fees/license fees/RTI etc from the various head to be used for official/commercial under this office, but the following records are not being maintained by this office, which is irregular as per Receipt & Payment Rules, 1983.

1. **Non writing of cash book as per R&P Rules:** It has been noticed that Cash Book is not being maintained as per R&P Rules, 1983 of the office till date. Whereas Rule 13(2) of Receipt & Payment Rules, 1983 envisaged that "All monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the Head of the Office in token of check." Non writing of Cash Book is a lapse on part of the department, which is irregular. This not only leads to embezzlement of Govt. money but also leave ample scope for misuse of govt. funds.
2. **Certificate of Physical verification of cash certificate required** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed.
3. **Entry of 'A' category cheques in the Cash book-** As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules, 1983 -"An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque-drawing DDO/Bursar) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate 'crossed cheques and bank drafts transit register'. for example, cheques issued by PAO in f/o BSES, MTNL etc.
4. **Non-issuance of TR-V:** Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed that though cash has been deposited into the accredited bank, but no TR-V has been issued to the payer. Receipt of cash should be recorded on the receipt side

*[Signature]*



of the cash book by giving TR-V number as a reference. Reasons for non-issuance of TR-V may be elucidated.

90/c

5. **Certificate of Physical verification of cash certificate must be recorded** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:

“Certified that cash amounting to Rs. .... (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the cash book. “. It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

The college authorities are hereby advised to maintain the cash book as per R&P Rules, 1983.

TAN-7

**TAN 06: Irregular purchase of Air Conditioner/Chair-Wooden/Stabilizer etc.-reg.**  
(Ref. Audit Memo No. 16 dated 16.10.2020)

During the scrutiny of purchase bills for the audit period, it has been observed that Principal/HOO, Gargi College, University of Delhi, Sirifort Road, New Delhi-110049 has purchased the following items, without obtaining approval of Finance Department, GNCT of Delhi.

S. No.	Item Purchased and Quantity	Name of Agency	Bill No. & Date	Amount (in Rs.)
1.	Air Conditioner (05)	M/s Kishan Enterprises (01) M/s Sidharth Sys.(04)	1048/23.01.2019 133/22.03.2019	43790 163996
2.	Chair-Wooden (57)	M/s JSM Display  M/s Paro Tech.	43/12.09.2018 58/12.10.2018 -/05.02.2019 -/05.02.2019 437/26.03.2017 434/01.03.2017 443/30.03.2017	66000 85432 17523 81066 12000 12000 8000
3.	Chair Revolving (05)	M/s Reliable Furniture M/s Images M/s Shyam Ji Trading	172/31.08.2017 03/04.10.2017 813/14.10.2017	9600 10108 2399
3.	Cooler-Desert(12)	M/s Sangeet Palace	233/20.04.2017 390/02.05.2017 424/08.05.2017 604/31.05.2017 696/14.06.2017 746/22.06.2017 84/21.08.2017	10500 10500 10500 42000 31500 6500 6500
			<b>Total</b>	<b>629614</b>

*Subh*

As per order No. F.8/3/2010-AC/DS-III/1273-1289 dated 23.09.2011 issued by the Finance (Accounts) Department regarding delegation of financial powers to HODs and Administrative Secretaries of the department of Govt. of NCT of Delhi. The HOD has full powers for purchasing of all office equipments including Electronic/Electric items etc. subject to obtaining relaxation from Finance Department on account of economy ban. However, approval for No. and type of equipments to be procured should be obtained from Finance Department. 89/2

It has been observed that the unit has not taken the relaxation from the Finance Committee/Governing Body of the college. Hence, the expenditure may be got regularized from Finance Committee/G.B. from the college as per guidelines issued from time to time by the competent authority. All other similar cases may also be reviewed and compliance may be shown next to audit.

TAN-8

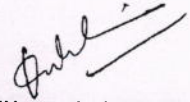
**TAN 07: Discrepancies in Pay Bill Register (PBR).**

(Ref. Audit Memo No. 18 dated 19.10.2020)

While scrutiny of the records of the College for the period 2017-18 to 2018-19, the following observations are made:-

1. PBRs for the audit period 2017-18 to 2018-19 in respect of teaching and non-teaching staff have not been maintained in the prescribed format of GAR-17(TR-22A) which is mandatory as per rule.
2. Maintenance of PBR is mandatory as per above rule and very important as it show the full financial picture of the officials at a glance.
3. All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, GPF/NPS number, address of govt. accommodation etc., have not been filled up in any of the PBR during audit period.
4. Name of Department/Unit, Financial Year and name of college etc. not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
5. Index should also be maintained properly.
6. Totaling of columns is also made for calculation of income tax.

Reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

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

**PART – II(A) : CURRENT AUDIT OBSERVATIONS**  
( Current Audit Report — for the period 2019-20 to 2021-22 )

**PARA – 01 : Unclear delegation of financial powers**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.21 dated 19.07.22)

During test-check of expenditure related records, following were noticed :-

**1. Delegation of financial powers in Delhi Government and Central Government –**

It is a known fact that :-

- (a) In Delhi Government, 'public money' is expended in exercise of financial powers delegated to **Head-of-Departments (HoDs)** and **Administrative Secretaries** by virtue of OM No.F.20/08/2019/AC/jsfina/2575-2674 dated 07.08.2019 issued by Finance Department, GNCTD.
- (b) Also, in Delhi Government, 'public money' is expended in exercise of financial powers delegated to **Head-of-Offices (HoOs)** by virtue of order dated 31.10.2008 issued by Finance Department, GNCTD.
- (c) Further, in Central Government, 'public money' is expended in exercise of financial powers delegated to **Head-of-Offices (HoOs), Head-of-Departments (HoDs)** and **Administrative Secretaries** by virtue of 'Delegation of Financial Powers Rules, 1978' issued by Ministry of Finance, Government of India.

Hence, it is evident that **there is clear written set of demarcation –or– category –or– hierarchy in exercising of financial powers** (i.e., extent of according 'administrative approval' and 'its financial approval' in terms of amounts and nature of various items) for incurring expenditures of aforesaid 'public money'.

**2. Grants received in this college** – It is also a known fact that expenditures of this Colleges is being fully met from :-

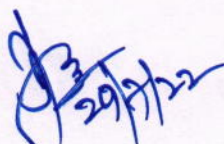
- (a) **95% grants** received from University Grant Commission (UGC) under the aegis of Ministry of Human Resource Development, Government of India. ; and
- (b) **5% grants** received from Department of Higher Education under the aegis of Government of NCT of Delhi.

Hence, it is evident that 'public money' is being expended in functioning of this College.

**3. Non-availability of delegation of financial powers orders** – In this regard, it is stated that :-

- (a) Confirmatory supporting documents regarding delegations of financial powers (i.e., extent of according 'administrative approval' and 'its financial approval' in terms of amounts and nature of various items) to different authorities namely, the '**Principal**', the '**Members of Governing Body**' and the '**Chairman of Governing Body**' of the College in expending aforesaid 'public money' (extent in terms of amounts and nature of items) = is not available in this College.
- (b) On test-check of some files, it is noticed that while expending aforesaid 'public money' :-
  - (i) sometimes '**Principal**' accords 'administrative approval' and 'its financial approval' on his own. ;
  - (ii) sometimes proposal of similar amounts are being forwarded to '**Member of Governing Body**' –or– '**Chairman of Governing Body**' for obtaining 'administrative approval' and 'its financial approval'.

Hence, as on date, **there is no clear written set of demarcation –or– category –or– hierarchy in exercising of financial powers** by various authorities (i.e., extent of



82/c

according 'administrative approval' and 'its financial approval' in terms of amounts and nature of various items) – for incurring expenditures of aforesaid 'public money', which is highly irregular.

4. Therefore :-

- (a) Matter may be placed before competent authority of grant-giving University Grant Commission (UGC) – seeking their detailed orders regarding delegation of financial powers to the 'Principal', the 'Members of Governing Body' and the 'Chairman of Governing Body' (i.e., extent of according 'administrative approval' and 'its financial approval' in terms of amounts and nature of various items) – in the matter of 95% of Grant given by them, under intimation to audit alongwith its confirmatory documentary supports. ; and

Also, matter may be placed before competent authority of grant-giving Department of Higher Education, GNCTD – seeking their detailed orders regarding delegation of financial powers to the 'Principal', the 'Members of Governing Body' and the 'Chairman of Governing Body' (i.e., extent of according 'administrative approval' and 'its financial approval' in terms of amounts and nature of various items) – in the matter of 5% of Grant given by them, under intimation to audit alongwith its confirmatory documentary supports.

- OR -

- (b) A suitable combined proposal may be placed before competent authority of grant-giving Department of Higher Education, GNCTD and Department of Higher Education, GNCTD – seeking their detailed orders regarding delegation of financial powers to the 'Principal', the 'Members of Governing Body' and the 'Chairman of Governing Body' (i.e., extent of according 'administrative approval' and 'its financial approval' in terms of amounts and nature of various items) – in the matter of 100% (95+5=100) of Grant given by them, under intimation to audit alongwith its confirmatory documentary supports.

8/3/2022

86/c

## PARA – 02 : Final Accounts

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.26(Revised) dated 25.07.22)

During test-check of 'Final Accounts' records, following irregularities were noticed :-

### 1. Accounting procedure – It is noticed that :-

- (a) It is gathered from the Unit that *Final Accounts*' of this college are being maintained **in following 18 or more different categories of accounts** :-

S.No	Nomenclature	Bank A/c No
1	Salary Account	10617208279
2	College Account	10617208268
3	Provident Fund Account	10617208144
4	College Society Account	10617208257
5	Student Society Account	(No info provided)
6	Auditorium Account	10617208188
7	College Fees Account	30408298079
8	BBE Account	30233300369
9	Miscellaneous Fund Account	30271280358
10	Staff Quarter Account	10617274898
11	Plan Account	30109525025
12	XII Plan Account	32885424877
13	BIF DBT Account	30464364194
14	B.EL.ED. Account	10617208199
15	College DU Building Account	30485637498
16	College DU Salary Account	(No info provided)
17	College TSA Account	(No info provided)
18	ICICI Fees Account	(No info provided)

It is pertinent to add herewith that :-

- (a) **All 'payments'** of various expenditures are being kept in different accounts. Whereas, it is an undeniable fact that all payments are being made in the name of 'Gargi College' only.
- (b) **All 'receipts'** in the form of fees from students, bank interest & other revenues are being kept in different accounts. Whereas, it is an undeniable fact that all receipts are being paid by the payee in the name of 'Gargi College' only.
- (c) All above accounts are having its own / independent 'Bank Accounts' showing its separate huge '**Cash-at-Bank**' amounts. Whereas, it is an undeniable fact that all 'Cash-at-Bank' are transacted in the name of 'Gargi College' only.
- (d) All above accounts are having its own / independent Balance sheets showing its separate '**assets & liabilities**'. Whereas, it is an undeniable fact that all 'Assets' & 'Liabilities' are created in the name of 'Gargi College' only.
- (e) All aforesaid accounts have their own / independent **vouchers, ledgers, Trial-Balance, Income & Expenditure Statements, Balance Sheets etc.** Whereas, it is an undeniable fact that all 'Receipt' or 'Payment' transactions of it are done in the name of 'Gargi College' only.

Hence, it is construed that **all the 'Receipt' or 'Payment' transactions are being consciously split & kept in different accounts** and that too in as many as 18 different or more names, **which ultimately does not reflect true & transparent accounting facts/positions/pictures of this College**, which is highly irregular from audit & accounts point-of-view.

*[Handwritten signature]*

85/2

- (b) Also, it is an undeniable fact that the very existence of this College is under the aegis its parental authority University of Delhi for all its purposes and this College is not an independent entity of its own.

Accordingly, 'Receipt' of every single penny received by this College and 'Payment' of every single penny made by this College is done exclusively in the name – of the Gargi College, for the Gargi College and by the Gargi College.

Hence, procedure of maintaining different category-of-accounts (with its different vouchers, ledgers, Trial-Balance, Income & Expenditure Statements, Balance Sheets etc.) and adopting of different procedure of maintaining it, does not reflect true & transparent accounting facts/positions/pictures of this College, which is highly irregular from audit & accounts point-of-view.

- (c) Also, it is a known fact that 95% of the grant of this college is provided by the Government of India (through Ministry of Education via UGC) and 5% is provided by the Government of NCT of Delhi (through Department of Higher Education, GNCTD).
- (d) Otherwise also, in accordance to Article-266(2) of the Constitution of India – all public money received on behalf of Government of India would be part of the Public Account. As such, this College should take necessary steps towards bringing all public money receipts within the ambit of budget process and monitoring of the utilization of funds, accordingly.
- (e) Hence, instead of maintaining different category-of-accounts (with its further division into different vouchers, ledgers, Trial-Balance, Income & Expenditure Statements, Balance Sheets etc.), all accounting transactions of this college should have been kept under one account (containing different Ledgers) ; but vouchers, ledgers, Trial-Balance, Income & Expenditure Statements, Balance Sheets etc. should be shown under one main account only so as to reflect true & transparent accounting of this College.

2. Vouchers are not serially numbered – It is noticed that :-

- (a) Voucher numbers are not being recorded in the accounting vouchers of this college, which is irregular.
- (b) Voucher dates are also not being recorded in the accounting vouchers of this college, which is irregular.

Hence :-

- (i) Reasons for aforesaid accounting violation of may be elucidated to audit
- (ii) Necessary corrective actions may immediately be taken, after due verification of facts & figures, under intimation to audit alongwith its confirmatory documentary supports.

3. Non-maintenance of Expenditure Control Register – It is gathered from the Unit that a self-explanatory Expenditure Control Register is not being maintained by the Unit, which is highly irregular.

Hence :-

- (i) Reasons for aforesaid accounting violation of may be elucidated to audit
- (ii) Necessary corrective actions may immediately be taken, after due verification of facts & figures, under intimation to audit alongwith its confirmatory documentary supports.

29/7/22

84/c

4. **Non-production of records** – It is noticed that :-

- (a) **FY-2019-20 & FY-2020-21** – Despite repeated reminders, **vouchers, ledgers, Income & Expenditure Statements, etc.** – made available to audit in respect of following accounts, which is highly irregular :-

S.No	Nomenclature	Bank A/c No
1	Salary Account	10617208279
2	Provident Fund Account	10617208144
3	College Society Account	10617208257
4	Student Society Account	(No info provided)
5	Staff Quarter Account	10617274898
6	Plan Account	30109525025
7	XII Plan Account	32885424877
8	BIF DBT Account	30464364194
9	B.EL.ED. Account	10617208199
10	College DU Building Account	30485637498
11	College DU Salary Account	(No info provided)
12	College TSA Account	(No info provided)

- (a) **FY-2021-22** – Despite repeated reminders, **vouchers, ledgers, Income & Expenditure Statements, Balance-Sheet, etc.** – made available to audit in respect of following accounts, which is highly irregular :-

S.No	Nomenclature	Bank A/c No
1	Salary Account	10617208279
2	College Account	10617208268
3	Provident Fund Account	10617208144
4	College Society Account	10617208257
5	Student Society Account	(No info provided)
6	Auditorium Account	10617208188
7	College Fees Account	30408298079
8	BBE Account	30233300369
9	Miscellaneous Fund Account	30271280358
10	Staff Quarter Account	10617274898
11	Plan Account	30109525025
12	XII Plan Account	32885424877
13	BIF DBT Account	30464364194
14	B.EL.ED. Account	10617208199
15	College DU Building Account	30485637498
16	College DU Salary Account	(No info provided)
17	College TSA Account	(No info provided)
18	ICICI Fees Account	(No info provided)

**Non-production of the aforesaid records** shows that **either the record is not being maintained or the production of the same has been purposely avoided**, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned Principal / HOS / DDO of the Unit.

5. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-  
(a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.  
(b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.  
(c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22

### **PARA – 03 : Budget – Excess expenditure & savings**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.27 dated 22.07.22)

During test-check of 'Final Accounts' records read with Unit's letter no.GC/AC/2022/931 dated 22.07.22, following irregularities were noticed :-

1. **Incurring of excess expenditure** – It is noticed that during the FY-2020-21, this College has incurred excess expenditure than its allotted budget, whose details are as under :-

Year	Budget Allotted	Expenditure	Excess	Amount in %
2020-21	53,06,56,000	65,59,68,824	12,53,12,824	23.61%

It is evident from above that this College has incurred excess expenditure **to the tune of 23.61% over & above its allocated budget**, which is highly irregular.

**To be done, now** – With regard to above points :-

- (a) Reasons for aforesaid irregularities may be elucidated to audit.
- (b) Above irregularities may point-wise & explicitly be placed before competent authority at Governing Body as well as Department of Higher Education, GNCTD HQ-Level for their appraisal & subsequent, decision in the matter.
2. **Under-utilization of allocated budgets** – It is noticed that during the FY-2010-20 & FY 2021-22, this College has under-utilized its allotted budget, whose details are as under :-

Year	Budget Allotted	Expenditure	Under-utilization	Amount in %
2019-20	73,71,06,000	62,78,68,000	10,92,38,000	14.82%
2021-22	66,79,00,000	63,94,46,000	2,84,54,000	4.26%

It is evident from above that this College has under-utilized its budget to the tune of 14.82% & 4.26% respectively and had not surrendered its unspent balance, which is highly irregular.

**To be done, now** – With regard to above points :-

- (a) Reasons for aforesaid irregularities may be elucidated to audit.
- (b) Above irregularities may point-wise & explicitly be placed before competent authority at Governing Body as well as Department of Higher Education, GNCTD HQ-Level for their appraisal & subsequent, decision in the matter.
3. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22



87/c

## **PARA – 04 : Sanction of posts**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.33 dated 26.07.22)

During test-check of post-sanction records, following irregularities noticed :-

1. Reference may be made to Item S.No.2 regarding submission of all details of staff related records – in this office earlier communication bearing no.Audit-Letter-1(A) dated 04.07.22 read with S.No.6, 19, 20 & 21 of Audit-Letter-1(B) dated 04.07.22.

Also, several verbal reminders were made with regard to above.

Whereas, above information's & records has not been made available to audit, despite written as well as repeated verbal reminders.

2. Additionally, another letter bearing no.Audit-Letter-14 dated 25.07.22 was issued by this office with request to produce the following documents :-

- (a) Original post sanctioned letters – as per Memorandum of Association alongwith details of nature of posts (permanent, temporary, tenure-post, etc), rate or scale-of-pay and also, its sanctioned, Filled & vacant information.

- (b) Department-wise / Section-wise number of staffs (Regular, Adhoc, Contractual-Direct, Contractual-Outsourced, Daily-wagers, etc.) working in this College alongwith details of nature of posts (permanent, temporary, tenure-post, etc) , rate or scale-of-pay and also, its sanctioned, Filled & vacant information.

- (c) Department-wise / Section-wise names & designations of current staffs (Regular, Adhoc, Contractual-Direct, Contractual-Outsourced, Daily-wagers, etc.) working in this College.

- (d) Aforesaid post sanctioned letters of aforesaid staffs.

Also, several verbal reminders were made with regard to above.

Whereas, above information's & records has not been made available to audit, despite written as well as repeated verbal reminders.

3. Also, confirmatory supporting documents regarding specific speaking orders related to delegation of powers for creation of posts in this College (permanent, temporary, tenure-post, etc) and its amendments & other instructions issued from time-to-time by grant-releasing authority at Gol or GNCTD – not made available to audit despite several reminders.
4. Also, confirmatory supporting documents regarding specific speaking orders related to delegation of powers for engagement of contractual & daily-wage workers in this College and its amendments & other instructions issued from time-to-time by grant-releasing authority at Gol or GNCTD – not made available to audit despite several reminders.
5. Whereas, it is noticed from the different records of this College that – expenditure of pay & allowances and other-payments are incurred – several Adhoc Teachers, several Assistants, several Laboratory Assistant, several MTS, several Contractual staff (direct), several Daily Wages staff, several Outsourced staffs.
6. Whereas, in the absence of specific self-contained documents, audit is unable to offer any comments on accuracy, correctness & genuineness of :-
  - (a) Whether engagement / appointment /deployment of number of officials in this College – on regular, adhoc, contractual, outsources basis – are in excess / more than its actual sanctioned posts.

29/7/22

8/12

- (b) Whether engagement / appointment / deployment of number of officials – on regular, adhoc, contractual, outsources basis – are in excess / more than its required posts.
- (c) Whether expenditure incurred on pay & allowances on employees of this College – on regular, adhoc, contractual, outsources basis – are in excess / more than its actual sanctioned posts.
- (d) Whether any infructuous expenditure of pay & allowances are incurred in this College – on any excess-posted or idle-sitting employees.
- (e) Whether expenditure of pay & allowances are incurred in this College – on any duplicate-enrolled employees.
- (f) Whether expenditure of pay & allowances are incurred in this College – on any ghost employees.

7. **Hence, non-production of the aforesaid records** shows that **either the record is not being maintained or the production of the same has been purposely avoided**, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned Principal / HOS / DDO of the Unit.

8. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22

80/c

## PARA – 05 : Cash-Book

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.30 dated 26.07.22)

During test-check of 'Cash Book' records, irregularities as detailed below were noticed :-

1. **Number of accounts maintained** – It is gathered from the Unit that *Final Accounts* of this college are being maintained **in following 18 or more different categories of accounts** :-

S.No	Nomenclature	Bank A/c No
1	Salary Account	10617208279
2	College Account	10617208268
3	Provident Fund Account	10617208144
4	College Society Account	10617208257
5	Student Society Account	(No info provided)
6	Auditorium Account	10617208188
7	College Fees Account	30408298079
8	BBE Account	30233300369
9	Miscellaneous Fund Account	30271280358
10	Staff Quarter Account	10617274898
11	Plan Account	30109525025
12	XII Plan Account	32885424877
13	BIF DBT Account	30464364194
14	B.EL.ED. Account	10617208199
15	College DU Building Account	30485637498
16	College DU Salary Account	(No info provided)
17	College TSA Account	(No info provided)
18	ICICI Fees Account	(No info provided)

2. **Non-maintenance of Cash-Book** – As per Rule-13(i) of CGA(R&P) Rules, 1983 read with its other relevant rules, it is stipulated that – "Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3".

Whereas, it is noticed that Cash Book (GAR-3) is **not** being maintained in this College **since long to till-date (26.07.2022)**, i.e. aforesaid Cash Book is not being maintained at all, which is a serious irregularity.

Whereas, day-to-day work of the Unit involves :-

- Receipts & Payments from/to Directorate of Higher Education, GNCTD. ;
- Receipts & Payments from/to University Grant Commission. ;
- Receipts & Payments from/to other organizations of Govt, GNCTD, UGC, DU, etc. ;
- Receipts & Payments from/to staff (serving & retired) working in this College. ;
- Receipts & Payments of fees & fines from students of this College. ;
- Receipts & Payments of fees & fines from general public members (like RTI, etc). ;
- Receipts & Payments of unspent balances of this College. ;
- etc., etc., etc.

**In the absence of aforesaid vital entries in the Cash-Book as well as its other related records**, it cannot be ascertained whether all transaction related to receipts & payment of Government money have been duly accounted for or not.

As such, current procedure followed by the Unit is highly irregular.

**Hence :-**

- Reasons for aforesaid violation of may be elucidated to audit
- Immediate necessary steps may be taken for review & rectification of aforesaid gross violation of Rule-13 of CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, **after due verifications of facts & figures**

29/7/22

29/12

since last correctly-recorded Cash-Book to till dated (26.07.2022), under intimation to audit alongwith its confirmatory documentary supports.

3. Non-production of relevant 'Bank Reconciliation Statements' – After doing the needful regarding Point-1 above, relevant 'Bank Reconciliation Statements' may also be duly drawn after due verifications of facts & figures since last correctly-recorded Cash-Book to till dated (26.07.2022), under intimation to audit alongwith its confirmatory documentary supports.
4. Resulting non-audit of 'Receipts & Payments' records – Since, aforesaid vital documents have not been maintained by this Unit, audit is obviously unable to offer any comments on various receipt & payments made by this College, so far. Further, in the event of any violation or financial irregularities, onus shall squarely vest upon the HOO & DDO of this College.
5. Following are some other important points to be adhered in maintainance of aforesaid Cash-Book (GAR-3) :-

(Important note : Below listed points are illustrative only and not exhaustive ; Unit may follow all other rules & regulations in the matter)

- (a) Attestation of each entry by HoO – As per Rule 13(ii) of CGA(RP) Rules, 1983 read with Rule 13(v) of CGA(RP) Rules, 1983, it is stipulated that – “All monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the Head-of-Office in token of check”.
- (b) Attestation of each entry by DDO – As per Rule 13(iii) of CGA(RP) Rules, 1983, it is stipulated that – “The Cash-Book should be closed regularly and completely checked. The Head-of-the-Office should verify the totaling of the Cash-Book or have this done by some responsible subordinate other than the writer of the Cash-Book and initial it as correct”.
- (c) Recording of month-end 'Closing Balance' certificate & summary –
  - (i) As per Rule 13(ii) of CGA(RP) Rules, 1983, it is stipulated that – “At the end of each month, Head-of-the-Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.....”.
  - (ii) Further, as per footnote(1) below FORM GAR-3 (Cash-Book) read Rule-13(i) of CCS(R&P) Rules, 1983, form of certificate to be recorded at month-end is stipulated as – “Certified that the cash balance has been physically verified by me today i.e.....(date) and found to be Rs..... (Rupees.....) which tallies with the closing balance as worked out in the cash book”.
- (d) Details of undisbursed amount – Details regarding the undisbursed amount at the end of every month were not found prepared in the format containing cols (i) Bill no & date ; (ii) Amount of bill ; (iii) Date of encashment ;(iv) Name of Payee ; (v) Amount Disbursed ; and (vi) Date of payment.
- (e) Recording of Bank Reconciliation Statements – Proper and authenticated monthly 'Bank Reconciliation Statements' reconciling 'Cash-Book' and 'Pass-Book' should have been recorded (preferably in the Cash-Book, itself) alongwith aforesaid certificate, summary and relevant supporting documents.
- (f) Cutting & Overwriting – As per Rule 13(vi) of CGA(RP) Rules, 1983, it is stipulated that – “An erasure or over-writing of an entry once made in the Cash-book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through

29/12/22

78/L

the incorrect entry and inserting the correct one in red ink between the lines. The Head-of-Office should initial every such correction and invariably date his initials".

- (g) **Availability of strong cash-chest or almirah** – As per Note-1 below Rule 13 of CGA(RP) Rules, 1983, it is stipulated that – ".....Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall)..... The cash chest/almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorised persons.....".
- (h) **Recording of complete entries** – Particulars / nature of transactions of 'From whom received' (on Receipt-side) and of 'To whom paid' (on Payment-side) should be recorded with self-explanatory remarks especially regarding 'on account of' alongwith its related source-details / destination-details / GAR-6 Receipt / GAR-7 Challan / other details.
- (i) **Periodic surprise checks to be conducted** – Surprise check of Cash-Book and its 'Closing Balance' alongwith its physical verifications of 'Cash-in-Hand' or 'other valuables banking instruments' shall be done by the Head-of-Office or any other officer nominated for the purpose.
6. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22

27/12

**PARA – 06 : GAR-6 Receipt Book – (erstwhile TR-5)**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.31 dated 26.07.22)

1. **Practice of non-drawl of GAR-6 receipts** – As per Rule-22(1) of Central Government Account (Receipts and Payments) Rules, 1983, it is stipulated that – “Receipt books in machine numbered Form G.A.R. 6 may be obtained from the Central Forms Store, Calcutta. This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by Departmental regulations to suit the convenience of any particular department or office.”

Whereas, it is noticed that Unit does **not** have any GAR-6 (Receipt slips) record testifying drawl of against financial receipts, **since long to till-date (26.07.2022), i.e. there is no record of acknowledgement of Government money, which is a serious irregularity.**

Additionally, situation is further grave & murkier with further revelations of related matter that Unit does **not** have any Cash-Book (GAR-3) entries testifying recording of financial transactions, **since long to till-date (26.07.2022).**

Moreover, day-to-day work of the Unit involves :-

- (a) Receipts & Payments from/to Directorate of Higher Education, GNCTD. ;
- (b) Receipts & Payments from/to University Grant Commission. ;
- (c) Receipts & Payments from/to other organizations of Gol, GNCTD, UGC, DU, etc. ;
- (d) Receipts & Payments from/to staff (serving & retired) working in this College. ;
- (e) Receipts & Payments of fees & fines from students of this College. ;
- (f) Receipts & Payments of fees & fines from general public members (like RTI, etc). ;
- (g) Receipts & Payments of unspent balances of this College. ;
- (h) etc., etc., etc.

**In the absence of aforesaid non-adherences to the set procedures, checks & balances regarding accounting of Government money, drawing of due GAR-6 receipt slips, making due entries in the Cash-Book as well as its other related records, it cannot be ascertained whether all transactions related to receipts & payment of Government money have been duly accounted for or not.**

As such, current procedure followed by the Unit is highly irregular.

**Hence :-**

- (i) Reasons for aforesaid violation of may be elucidated to audit
- (ii) Immediate necessary steps may be taken for review & rectification of aforesaid gross violation of Rule-13 of CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, **after due verifications of facts & figures since last correctly-recorded Cash-Book to till dated (26.07.2022)**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Following are some other important points to be adhered in maintainance of aforesaid GAR-3 Receipt Books :-**

**(Important note :** Below listed points are illustrative only and not exhaustive ; Unit may follow all other rules & regulations in the matter)

- (a) As per Rule-22(1) of CGA(R&P) Rules, 1983 read with its other relevant rules, it is stipulated that – “*This standard form (GAR-6) shall be used by all Government officers receiving money on behalf of the Government....*”.
- (b) **Non-recording of page certificate** – As per Rule 22(3) of CGA(RP) Rules, 1983, it is stipulated that – “*Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book....*”.
- (c) **Signed GAR-6 (Office copy) receipts** – Copies of aforesaid GAR-6 (original as well as its office-copies) shall be duly signed by DDO for its correctness & genuineness.

29/12/22

76/2

- (d) **Delivery of original receipts to payees** – Original copies of aforesaid GAR-6 Receipts shall be delivered to the payee against acknowledgement of money received from him/her, under the seal & signature of DDO.
  - (e) **Obtaining of payee's signatures on receipts** – Recipients' acknowledgement signatures shall be obtained on the front or reverse of the corresponding office copies of aforesaid GAR-6 slips – in confirmation of the amount deposited by such payer.
  - (f) **Stock entries of GAR-6 books** – The stock entries testifying proper accounting of every receipt books received, its issue and its balance-in-hand shall be duly maintained.
  - (g) **Physical verification of Receipt Books** – Further, its annual physical verification testifying the unused books in stock as well as balance of the number of unused receipt forms/slips of current book in use, as on the date of verification, shall also be duly maintained.
3. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22

25/10

**PARA – 07 : Details of accounts in Bank & Post-Offices**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.34 dated 26.07.22)

During test-check of post-sanction records, following irregularities noticed :-

1. Reference may be made to this office earlier communication bearing no.Audit-Letter-1(D) dated 04.07.22 regarding submission of following details :-

(a) Details in respect of all the Bank and Post Office accounts maintained / operated by the unit may be provided to audit, preferably in the following performae :-

S. No	Bank name & its address	Account name (in full)	Account number	Nature of account (Savings, Current, or any other)	Purpose / Nature of the account	Name & Designation of the officer authorized to operate the account	Closing balance – of Bank-Book – as on 31.03.?? (of last day of the current audit year)	Are the Bank-Book balances at col.no.8 have been duly reconciled upto date with the Pass-book or not ( YES / NO )
1	2	3	4	5	6	7	8	9
1								
2								
3								
..	& so on							

(b) 'Bank Reconciliation Statement' in respect of all the aforesaid accounts may be provided.

(c) 'Counterfoils' of cheque books of all the aforesaid accounts may be provided.

(d) Upto-date pass-books of all the aforesaid accounts may also be attached.

(e) Also, a self-testifying certificate may also be furnished that apart from above submitted bank/PO details, no other bank/PO accounts are being maintained in the Unit.

Also, several verbal reminders were made with regard to above.

Whereas, above information's & records has not been made available to audit, despite written as well as repeated verbal reminders, which is highly irregular.

2. However, it is gathered from different documents furnished to audit that Cash-at-Bank of this college are being maintained in following 18 or more different categories of accounts :-

S.No	Nomenclature	Bank A/c No
1	Salary Account	10617208279
2	College Account	10617208268
3	Provident Fund Account	10617208144
4	College Society Account	10617208257
5	Student Society Account	(No info provided)
6	Auditorium Account	10617208188
7	College Fees Account	30408298079
8	BBE Account	30233300369
9	Miscellaneous Fund Account	30271280358
10	Staff Quarter Account	10617274898
11	Plan Account	30109525025
12	XII Plan Account	32885424877
13	BIF DBT Account	30464364194

29/7/22



74/c

S.No	Nomenclature	Bank A/c No
14	B.EL.ED. Account	10617208199
15	College DU Building Account	30485637498
16	College DU Salary Account	(No info provided)
17	College TSA Account	(No info provided)
18	ICICI Fees Account	(No info provided)

3. Whereas, in the absence of specific self-contained documents, audit is unable to offer any comments on accuracy, correctness & genuineness regarding actual financial position in bank accounts of this College.
4. **Hence, non-production of the aforesaid records** shows that **either the record is not being maintained or the production of the same has been purposely avoided**, which is highly irregular.
- Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.
- Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned Principal / HOS / DDO of the Unit.
5. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
  - Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - All related rule position & other Government directives in the matter are duly adhered.

29/7/22

73/c

**PARA – 08 : Toyota-Innova GX 2.7 A/T vehicle – DL-3CCQ-8688**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.23 dated 20.07.22)

During test-check of Toyota-Innova GX 2.7 A/T vehicle - DL-3CCQ-8688 records, following irregularities were noticed :-

1. **Irregular purchase of Toyota-Innova GX 2.7 A/T vehicle** :- Reference is made to reply item no.2 furnished by the Unit vide their office letter no.GC/AC/2022/911 dated 19.07.22 in connection with previous audit Para-3 regarding "Irregular purchase of Staff-Car (Toyota-Innova GX 2.7 A/T) vide registration no.DL-3CCQ-8688 by the college authorities – Misuse of Student Funds".

Considering above, it is stated that previous audit para still-stands and it is further remarked that previous audit para is reviewed and taken afresh as under :-

- (a) **Purchase of high-end luxurious model vehicle and that too, at very high price** – At the outset, it is stated that As per Para-2 of OM no.F.No.03(1)/E-IIA/2009 dated 06.08.2014 issued by Ministry of Finance, Government of India, it is stipulated that – ".....models of cars with Net Dealer Price (NDP) of upto Rs.4,75,000/-.....shall be considered for purchase of staff car".

Whereas, it is noticed that contrary to above directions this College had purchased aforesaid Toyota-Innova GX 2.7 A/T vehicle at the price of Rs.19,47,511/-, which 404.74% higher than the prescribed rate.

Resultantly, members involved in purchase of aforesaid vehicle are wholly liable for rendering financial loss to Government ex-chequer to the tune of Rs.14,72,511/-, which is highly irregular.

**To be done, now** – With regard to above points (a) to (h) above :-

- (i) Reasons for aforesaid irregularities may be elucidated to audit.
- (ii) Above irregularities may point-wise & explicitly be placed before competent authority at UGC or Ministry of Education, GoI as well as Department of Higher Education, GNCTD for their appraisal of aforesaid violation & subsequent, decision in the matter.

- (b) **Purchase made in violation of Government directives** – Further, it is stated that :-

- (i) As per Para-2 of OM no.F.No.03(1)/E-IIA/2009 dated 06.08.2014 issued by Ministry of Finance, Government of India, it is stipulated that – ".....models of cars.....available in the DGS&D Rate Contract only shall be considered for purchase of staff car".
- (ii) As per Para-3 of DO letter no.36/ACEO-GeM/2018 dated 17.12.2018 issued by Commerce Secretary, Government of India read with Circular no.F.No.1 (48)/Fin./Rev-II/2018-19/Misc/64 dated 08.01.2019 issued by FD, GNCTD, it is stipulated that – ".....to procure their requirement of vehicles only from GeM".

Whereas, it is noticed that contrary to above directions this College had purchased aforesaid Toyota-Innova GX 2.7 A/T vehicle from open-market and also without observing due procedures of GFR-2017.

Resultantly, members involved in purchase of aforesaid vehicle are wholly liable in violating the aforesaid guidelines as well as rules of GFR-2017 in purchase of aforesaid vehicle, which is highly irregular.

**To be done, now** – With regard to above points (a) to (h) above :-

- (i) Reasons for aforesaid irregularities may be elucidated to audit.
- (ii) Above irregularities may point-wise & explicitly be placed before competent authority at UGC or Ministry of Education, GoI as well as

29/7/22

72/c

Department of Higher Education, GNCTD for their appraisal of aforesaid violation & subsequent, decision in the matter.

(c) **Purchase made in the name of students, but they are actually not using it** – It is remarked by the College of their earlier reply-letter dated 17.10.2020 that :-

- (i) **at Para-1** – “The College has purchased Toyota Qualis Van in 2003.....**to transport the students** for their completion of their sports competition and extra-curricular activities as well as field trip for students for completion of their project works.....”.
- (ii) **at Para-2** – “.....to purchase new vehicle for the College **to cater the student's needs**”.
- (iii) **at Para-6** – “The College has purchased this Toyota Innova GX 2.7 A/T **for welfare of the students**”.

Whereas, it is noticed from as per Log-Book of the vehicle from the date of its purchase (28.01.2019) to till-date (20.07.2022) that vehicle is not being used ever for the benefit/use of students, in these many years.

Hence, it is evident that aforesaid Toyota-Innova GX 2.7 A/T vehicle is being purchased in the name of students ; but they have never been made aware of availability of such vehicle facility nor they have ever been allowed to use aforesaid vehicle for their benefit/use even for a single occasion.

Resultantly, it is construed members involved in purchase of aforesaid vehicle has misuse ‘Students Funds’ because the said vehicle has been purchased out of their very ‘Students Funds’ and thus, is highly irregular.

**To be done, now** – With regard to above **points (a) to (h) above** :-

- (i) Reasons for aforesaid irregularities may be elucidated to audit.
- (ii) Above irregularities may point-wise & explicitly be placed before competent authority at UGC or Ministry of Education, GoI as well as Department of Higher Education, GNCTD for their appraisal of aforesaid violation & subsequent, decision in the matter.

(d) **Unjustified purchase of high-end luxurious Toyota-Innova GX 2.7 A/T vehicle** – It is a known fact that, minimum number of persons required to participate in any college-level-sport or other such event is atleast 8-10 persons including players, coaches & officials.

In such scenario, it is not known as how the aforesaid Toyota-Innova GX 2.7 A/T vehicle having seating capacity of seven (7) could suffice even the basic requirement of students to enable them to attend any sport event or other such events (wherein even one seat is to be occupied by Driver).

Thus, the aforesaid vehicle appears to have only been purchased in the name of students ; but actually used for other purposes, which is highly irregular.

**To be done, now** – With regard to above **points (a) to (h) above** :-

- (i) Reasons for aforesaid irregularities may be elucidated to audit.
- (ii) Above irregularities may point-wise & explicitly be placed before competent authority at UGC or Ministry of Education, GoI as well as Department of Higher Education, GNCTD for their appraisal of aforesaid violation & subsequent, decision in the matter.

(e) **Arrangement made during the period without Government vehicle** – It is noticed that previous vehicle no.DL-1VA-4139 has been off-road since 03.04.2015 and new vehicle DL-3CCQ-8688 was purchased on 11.04.2019.

29/7/22

21/c

It may be justified alongwith documentary supports as to how the students had met their requirement of vehicle during the last aforesaid last four (4) years without having any Government vehicle.

- (f) **Payment of Rs.2,11,497/- made without obtaining invoice** – As per a 'quotation' document bearing no.NIL dated 25.01.2019 submitted by M/s Thirty Six Toyota for Toyota-Innova GX 2.7 A/T following components were listed :-

S.No	Particulars	Amount
1	Ex-showroom price	16,05,000
2	<b>Registration (Company name)</b>	<b>2,08,075</b>
3	<b>Logistic</b>	<b>6,250</b>
4	Extended warranty	21,004
5	<b>1% TCS</b>	<b>16,050</b>
6	<b>Fast-Tag</b>	<b>600</b>
7	<b>Number plate (HSRP)</b>	<b>750</b>
8	Insurance (RTI)	89,782
9	On road	19,47,511

Whereas, it is noticed that amount against S.No.2, 3, 5, 6 and 7 totaling to Rs.2,31,725/- has been paid without obtaining any invoice, which is highly irregular from audit & accounting point-of-view.

**To be done, now** – With regard to above **points (a) to (h) above** :-

- (i) Reasons for aforesaid irregularities may be elucidated to audit.
  - (ii) Above irregularities may point-wise & explicitly be placed before competent authority at UGC or Ministry of Education, GoI as well as Department of Higher Education, GNCTD for their appraisal of aforesaid violation & subsequent, decision in the matter.
2. **Non-recording of repairs of Vehicle** – As per **Rule-3(b)** read with **Rule-2** below Vehicle Rules, it is stipulated that – “The Controlling Officer will be responsible for the proper use, care and maintenance of the care and for regulating its journeys generally in accordance with these rules. He shall maintain – (b) a record of repairs and replacements indicating the cost and dates on which carried out and of spare parts may be maintained in the proforma prescribed as Annexure-III to these rules”.
- Whereas, it is noticed that record of repairs of Vehicle is not maintained at all by this college, which is highly irregular.
3. **Non-recording of prescribed certificates on petrol bill of Vehicle** – As per **Rule-3-A** below Vehicle Rules, it is stipulated that – “The DDO shall record the following certificates on the contingent bills in support of the expenditure on consumption of petrol – (a) Certified that the quantity of petrol purchased has been entered in the Log Books of the respective Vehicles ; (b) Certified that the necessary recoveries under Rule-21 and Rule-22 have been made or are being made from the parties concerned using the Vehicle for non-duty journeys”.
- Whereas, it is noticed that above certificates are not furnished on the contingent bills related to expenditures on consumption of petrol of this college, which is irregular.
4. **Non-recording of trips in own handwriting of user officer of Vehicle** – As per **Rule-33** below Vehicle Rules, it is stipulated that – “Officers using Vehicles should note in the Log Book in their own handwriting the mileage at the start and at the completion of their trips after verifying the milometer and give sufficient particulars to indicate the journeys were on official business”.
- Whereas, it is noticed that user officer of this college are not recording above details in their own handwriting, which is highly irregular.

29/7/22

20/2

5. **Non-recording of month-end summary of Vehicle** – As per **Rule-40** below Vehicle Rules, it is stipulated that – “The Log Book in respect of each Vehicle should be closed at the end of the month and a summary prepared in the Log Book showing details of duty and non-duty journeys performed during the month as in Annexure-II”.

Whereas, it is noticed that above month-end details are not maintained at all by this college so as to ascertain the vehicles are running smoothly & economically, check on any mis-use as well as check any pilferage of POL, which is highly irregular.

6. **Non-affixation of office name-plate on Vehicle** – As per **Rule-42** below Vehicle Rules, it is stipulated that – “Vehicles should carry prominently plate in front and at the rear indicating of the fact that they are Vehicles of a specified Ministry or Department or Department of the Administration (Office)”.

Whereas, it is gathered from the Unit that aforesaid office name-plate has not been affixed on the Vehicle of this college, which is irregular.

7. **Non-installation of GPS on Vehicle** – As per Para-3(3) below Office order no.F.2/559/2018/CT-III/GAD/8954 dated 24.08.2018, it is stipulated that – “The GPS devices should be installed in all Government vehicles including those of Corporations/Boards and all other Government agencies”.

Whereas, it is gathered from the Unit that aforesaid GPS has not been installed in the Vehicle of this college, which is irregular.

8. **Salvage/old-parts register was not maintained** – The old parts of all the vehicles are also required to be accounted for and entered into the stock registers maintained for the same as they have money value and can fetch good revenue at the time of auction. It was noticed that whereabouts of old parts of vehicles of repairs, etc. are not recorded anywhere. Due to non-maintenance of requisite register proper account of the old parts could not be kept and the residual value of old parts decreases day-by-day if the same was not disposed-off in time.

Whereas, it is gathered from the Unit that no such register is being maintained by this college, which is irregular.

9. **Irregularities in condemnation of old vehicle no.DL-1VA-4139 –**

(a) As per Rule-217(iii) of GFR-2017, it is stipulated that – “A report of stores for disposal shall be prepared in Form GFR-10”. Whereas, no such document containing approval of Auction Committee is available on record, which is irregular.

(b) Transport Officer (Tpt), GAD, GNCTD vide his office letter no.NIL dated 02.01.2019 has fixed minimum reserve price of aforesaid old vehicle as Rs.42,000/-.

Whereas, in the matter, this College had not followed the prescribed Rule-220 of GFR-2017 on the subject of ‘Disposal through Auction’, where basic principles to be followed are to ensure transparency, competition, fairness and elimination of discretion

Instead, the college had disposed old vehicle to the seller of new car @ Rs.45,000/- without carrying-out any auction procedure and thus, had eliminated the chances of fetching possible much more money against, which is highly irregular.

10. **To be done, now** – With regard to above **points (2) to (9) above** :-

(a) Reasons for aforesaid irregularities may be elucidated to audit.

(b) Above irregularities may point-wise & explicitly be placed before competent authority at Governing Body as well as Department of Higher Education, GNCTD for their appraisal & subsequent, decision in the matter.

29/7/22

19/c

**PARA – 09 : Overpayment of 'Transport Allowance'**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.05 dated 11.07.22

1. As per Para-3 of OM No.21/3/2020-E.II(B) dated 01.12.20 issued by Department of Expenditure, Ministry of Finance, Government of India on the subject of admissibility of Transport Allowance during nation-wise lockdown due to COVID-19 pandemic for the period from **23.03.2020 to 20.05.2020**, it was clarified that **".....employees, who could not attend office.....or worked from home.....in a whole calendar month during lockdown period, are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for commuting office"**.

Otherwise also, it is a known fact that all educational institutions in Delhi including this College had to remain completely closed for personal attendances and had to resort to the method of **'work from home' / online classes**, due to COVID-19 pandemic during aforesaid period from **23.03.2020 to 20.05.2020, which later-on kept extending from time-to-time until permission for offline classes w.e.f 17.02.2022 – (i.e., more than 22 months)**.

Whereas, test-check of pay-sheets reveals that 'Transport Allowances' were paid to the following officials during aforesaid period :-

S. No	Name of the official (Ms/Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1	A Radhika	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
2	Aakriti Chaudhary	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
3	Akanksha Madan	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
4	Alka Garg	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
5	Alka Gupta	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
6	Alka Saikia	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
7	Amit Rohilla	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
8	Ammu Jeyakirhana J	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
9	Anam Khan	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
10	Anamika	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
11	Anasuya Agrawala	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
12	Aneeta Rajendran	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
13	Anita	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
14	Anita Bhatt	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
15	Anita Chugh	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
16	Anita Kapila	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
17	Anita Yadav	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
18	Anjali Siwal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872

13/29/22

88/c

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
19	Anjana N. Dev	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
20	Anjana Rustagi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
21	Anjni Anand	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
22	Anshika Agrawal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
23	Anurdha Wadhwa	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
24	Aparajita Mohanty	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
25	Apama Joshi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
26	Arati Pandey	Assistant Professor	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	18432	18432	18432	18432	18432	18432	18432	3,81,744
27	Archana Tripathi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
28	Arshmeet Kaur	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
29	Arunima Das	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
30	B Vaijayanthi	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
31	Beena Negi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
32	Bharti Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
33	Bharti Talwar	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
34	Bhawna Kapoor	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
35	Chaitali Ghosh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
36	Chandana Mukherjee	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
37	Chandra Tiwari	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
38	Chhaya Sawhney	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
39	Chingrishon Kathing	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
40	Chitra Rajora	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
41	Deeksha Bhardwaj	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
42	Deepchand	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
43	Deepika Chatterjee	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
44	Deepika Dhall	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
45	Deepti Lehri	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
46	Deoraj Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
47	Dipika Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872

*[Handwritten signature]*  
29/7/22

67/c

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
48	Joya Bhattacharya	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
49	Neena Kumar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
50	Shivani Tyagi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
51	Edna Esther Kerketta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
52	Farheen Ahmed	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
53	Fuzail Asar siddiqi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
54	Ganesh Manjhi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
55	Garima Goel	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
56	Garvita Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
57	Gaurav Bhattacharya	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
58	Geeta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
59	Geeta Kichlu	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
60	Geeta Mehta	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
61	Geeta Saini	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
62	Geeta Siddharth	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
63	Gladys Muivah	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
64	Gunjan Tuteja	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
65	Hansika Khurana	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
66	Havisha Gupta	Assistant Professor	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	18432	18432	18432	18432	18432	18432	18432	3,81,744
67	Himani Chauhan	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
68	Hira Joshi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
69	Indra Mani	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
70	Indrani Regon	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
71	Indu Dutt	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
72	Isha Chugh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
73	Ishu Priya	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
74	Jasmeet Kaur Abat	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
75	Jasvinder Kaur	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
76	Jayshree Tandekar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872

*[Handwritten signature]*  
29/7/22



66/c

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
77	Jyoti Mavi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
78	Jyoti Raina Anand	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
79	Kavita Vasdev	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
80	Keya Banerjee	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
81	Krishna Meena	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
82	Kriti Tyagi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
83	Kuntal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
84	Latika Bishnoi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
85	Laxmi Devi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
86	Leisan Judith	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
87	Lunghuiyang Riamei	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
88	M Divya Gnaneswari	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
89	M Sarath Babu	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
90	Madhu Meena	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
91	Madhu Yashpal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
92	Madhuri Chaurasia	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
93	Maisnam Arnopal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
94	Mamta Tripathi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
95	Mamtesh Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
96	Mandakini Das	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
97	Maneesha Roy	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
98	Manisha Singla	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
99	Manju Khosla	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
100	Manju Kumar Saroj	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
101	Manju Sahai	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
102	Manpreet Kaur	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
103	Mansi Agrawal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
104	Manvi Tak	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
105	Meena	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872

*(Handwritten signature)*  
29/7/22

572

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
106	Megha Sethi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
107	Megha Shukla	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
108	Mohd Inamul Haq	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
109	Mohit Abrol	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
110	Monica Gupta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
111	Mridu Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
112	Ms Puja Rani	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
113	Nzanmongi Patton	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
114	Smriti Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
115	Sutapa Dutta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
116	Tanjot Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
117	Mudita Mohile	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
118	Mukesh Gautam	Assistant Professor	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	3,81,744
119	Munish	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
120	N. Chandrika Devi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
121	Narender Kumar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
122	Neera Pant	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
123	Neetu Kumari	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
124	Neha Khurana	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
125	Neha Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
126	Neha Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
127	Nidhi	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
128	Nidhi Tewathia	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
129	Nisha Saini	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
130	Nitish Kumar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
131	Niyati Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
132	Nupur Tyagi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
133	Pallavi Vaid	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872

*[Handwritten signature]*

64/c

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
134	Parvati Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
135	Payal Jain	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
136	Pemala Bhutia	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
137	Piyush Kumar Yadav	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
138	Pooja Gupta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
139	Poonam Kumari	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
140	Poonam Phogat	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
141	Poonam Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
142	Prachi Kalra	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
143	Pragati Burman	Assistant Professor	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	3,81,744
144	Pragya Gupta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
145	Preeti Agarwal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
146	Preeti Pant	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
147	Pritam Kaur	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
148	Priyanka Pandey	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
149	Purnima Agrawal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
150	Ragini Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
151	Rajkumari Smejita Devi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
152	Rakesh Kumar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
153	Ramakant Prasad	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
154	Ramanbir Bindra	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
155	Rashmi Bhardwaj	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
156	Rashmi Saini	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
157	Reema Mishra	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
158	Rekha Gupta	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
159	Rekha Navneet	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
160	Renu Aggarwal	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
161	Renu Puri	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
162	Renu Soni	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872

*[Handwritten signature]*  
29/7/22

62/c

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
163	Rima Chauhan	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
164	Rita Bhatla	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
165	Romita Popli	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
166	Ruchika Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
167	Ruchitra Gupta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
168	Rupal Arora	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
169	Saachi Chowdhry	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
170	Sabeen Hasan Rizvi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
171	Sachin Kumar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
172	Sahin Shah	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
173	Sailaja Modem	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
174	Sakshi Dogra	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
175	Salma Khan	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
176	Sameer Chopra	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
177	Samira Chugh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
178	Sanatan Tiwari	Assistant Professor	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	18432	18432	18432	18432	18432	18432	18432	3,81,744
179	Sangeeta Arya Tanwar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
180	Sangeeta Bhatia	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
181	Sangeeta Jerath	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
182	Santosh Kumar Bhardwaj	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
183	Sapna Malhotra	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
184	Seema Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
185	Shailly	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
186	Shashi Bhushan Gupta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
187	Shashi Chawla	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
188	Shatarupa Sinha	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
189	Sheela Dubey	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
190	Sheela Kumari S	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
191	Shikha	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872

9/29/22

67/c

S. No	Name of the official (Ms/Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
192	Shikha Kothiyal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
193	Shreeniwas Tyagi	Assistant Professor	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	3,81,744
194	Shweta Chaudhary	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
195	Shyamolima Ghosh Choudhury	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
196	Siddharth Rathore	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
197	Smita Ray	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
198	Sonali Ahuja Dua	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
199	Soni Jaiswal	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
200	Sonu Kumar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
201	Suchitra Bharti	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
202	Suman Lata	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
203	Sumant Meena	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
204	Sumit Raj	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
205	Sunanda Saini	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
206	Sunil Kumar Verma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
207	Sunita Kumari	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
208	Supreeti Das	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
209	Supriya Bajpai	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
210	Supriya Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
211	Surabhi Shrivastava	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
212	Surendra Kumar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
213	Sushma Bhan	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
214	Sushmita Chowdhury	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
215	Swati Bajaj	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
216	Swati Shweta	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
217	Sweta Mishra	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
218	Taruna Singh	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
219	Tenzin Nyibum Bhutia	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872
220	Thoudam Regina Devi	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	1,90,872

*[Handwritten signature]*  
7/29/22

61/c

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
221	Tripti Kumari	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
222	Udita Mukerjee	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
223	Urvashi Tomar	Assistant Professor	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	16848	18432	18432	18432	18432	18432	18432	18432	3,81,744
224	Usha	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
225	Usha Vaish	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
226	Uttara Dutta	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
227	Vandna Luthra	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
228	Veena Sharma	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
229	Veena Tucker	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
230	Vera Yumgamla Kapai	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
231	Vidya Das Arora	Associate Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
232	Vidya Sagar	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
233	Vineeta Bhatt	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
234	Viveka Nand	Assistant Professor	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872
																									Total 4,60,00,152
	<b>Non Teaching Emp.</b>																								
1	Anita	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
2	Himani	Semi Prof. Asstt.	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
3	Kiran	Lab. Attendant	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	4608	4608	4608	4608	4608	4608	4608	55,956
4	Kusum Devi	Water Woman	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
5	Prameela Mani	Office Attendant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
6	Ramwati Devi	Mali	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
7	A K. Rana	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
8	Akhilesh Thakur	Office Attendant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
9	Amita Verma	Section Officer	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
10	Anuj Bhardwaj	STA	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
11	Arun Kumar	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
12	Arvind Kumar	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	1728	1728	1728	1728	1728	1728	1728	75,276
13	Babita Gaur	Librarian	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	9216	9216	9216	9216	9216	9216	9216	1,90,872

*[Handwritten signature]*  
29/2/22

60/c

S. No	Name of the official (Ms/Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
14	Baleshwar Prasad	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
15	Bhim Narayan	Water Man	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
16	Birma Nand	Library Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
17	Deepika Rana	Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
18	Devendra Singh Kandari	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
19	Dilbagh Singh	Prof. Asstt.	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
20	Dinesh Kumar	Lab. Attendant	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	4608	4608	4608	4608	4608	4608	4608	1,58,616
21	Francis John	Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
22	Gaurav Joshi	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	1728	1728	1728	1728	1728	1728	1728	75,276
23	Gopal Singh	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
24	Govind Ballabh	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
25	Govind Singh	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	1728	1728	1728	1728	1728	1728	1728	75,276
26	Harveer Singh	Driver	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
27	Hem Raj	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
28	Inderjeet Yadav	Lab. Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
29	Jayprakash Rawat	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	9216	9216	9216	9216	9216	9216	9216	1,27,692
30	Jitender Yadav	Jr. Assistant	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,580
31	Jitendra Kumar Bandhu	Jr. Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
32	K. Palani Swamy	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
33	Kishor Chandra	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
34	Kishore Vaid	Library Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
35	Kunwar Pal	Mali	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
36	Mahesh Prasad	Sr. Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
37	Manish Kumar	Jr. Assistant	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,580
38	Manoj Kumar	Sr. Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
39	Manoj Kumar	Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
40	Mohd. Afzal	Jr. Assistant	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,580
41	Madhu Mandar	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
42	Manju Devi	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436

*[Handwritten signature]*  
29/7/22

59/c

S. No	Name of the official (Ms./Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
43	Munni Devi Sharma	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
44	Shashi Bala	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
45	Lilima Baxla	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
46	Manju Sati	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
47	Mukesh Kumar	Office Attendant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
48	Mukesh Kumar Meena	Lab. Assistant	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	4608	4608	4608	4608	4608	4608	4608	1,58,616
49	Narender Sharma	Office Attendant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
50	Naresh Kumar	Lab. Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
51	Neeraj Singh	Jr. Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
52	Nitin Negi	Lab. Attendant	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,580
53	Om Prakash	Safai Karamchari	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
54	PN Gairola	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
55	Pancham Singh	Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
56	Parveen Singh	Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
57	Praveen Kumar	Lab. Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
58	RR Shakya	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
59	Rahul Dharmashya	Jr. Assistant	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,580
60	Raj Kumar	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
61	Rajni	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
62	Rakesh kumar Singh	Lab. Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
63	Sanjeev Kumar	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
64	Santosh Kumar	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
65	Satish Giri	Lab. Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
66	Sayyid Umar Farooq	Prof. Asstt.	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	8424	4608	4608	4608	4608	4608	4608	4608	1,58,616
67	Shailender Singh Rawat	Sr. Assistant	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212
68	Shailendra Kumar	Lab. Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
69	Shekhar Chand	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	95,436
70	Sher Bahadur	Lab. Attendant	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	4608	4608	4608	4608	4608	4608	4608	55,956
71	Shiv Shankar	Library Attendant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	1728	1728	1728	1728	1728	1728	1728	75,276

*[Handwritten signature]*  
29/7/22



SAC

S. No	Name of the official (Ms/Sh./Smt./Dr.)	Designation	Apr -20	May -20	Jun -20	Jul -20	Aug -20	Sep -20	Oct -20	Nov -20	Dec -20	Jan -21	Feb -21	Mar -21	Apr -21	May -21	Jun -21	Jul -21	Aug -21	Sep -21	Oct -21	Nov -21	Dec -21	Jan -22	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26		
72	Sone Lal Yadav	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	9216	9216	9216	9216	9216	9216	9216	9216	1,27,692	
73	Sunil Kohli	Section Officer	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212	
74	Suraj Karki	Chowkidar	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212	
75	Vijay Kumar Pandey	Lab. Attendant	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1728	1728	1728	1728	1728	1728	1728	1728	35,796	
76	Vikky, Panwar	Library Attendant	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	1580	4608	4608	4608	4608	4608	4608	4608	4608	55,956	
77	Vinod Dubey	Lab. Assistant	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4212	4608	4608	4608	4608	4608	4608	4608	4608	95,436	
78	Vinod Prasad Bhandari	Daftri	4212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,212	
																									Total	48,76,120	
																										G-Tot	5,08,76,272

2. Hence, in this regard, **confirmatory documentary support for their purposeful & productive attendance in the college** may be made available to audit ; otherwise aforesaid overpayment of 'Transport Allowance' amounting to **Rs.5,08,76,272/-** may immediately be recovered and deposited in Government account, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
3. Other similar cases, if any, may also be taken into account for similar action.
4. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
  - (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.

13/29/22

57/c

**PARA – 10 : WUS Health Scheme**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.03 dated 08.07.22)

During test-check of World University Scheme (WUS) health scheme records of this College, following is noticed :-

- World University Scheme (WUS) health scheme** – Employees' play a key role in the existence and growth of any organization, therefore their welfare is essential and paramount. In this endeavor, University of Delhi has earnestly implemented World University Scheme (WUS) to provide all its Constituent Colleges employees' and their dependents (including pensioners) with access to adequate & affordable good quality health care system / facilities / coverage / benefits, in their unfortunate health-related situations, at a low-priced subscription.

Details of aforesaid WUS health scheme is available at University of Delhi's official website named <http://healthcentre.du.ac.in/wus-new/>, whose some extracts are as under :-

- Para-1 of below the subject of 'Rules for enrolment for WUS Health Centre Membership'** – It is stipulated that – ***"It is mandatory for all the employees (Teaching and Non-teaching) of University and its affiliated Colleges residing within the vicinity of 8 kms. of North Campus or South Campus Health Centre respectively to become member of WUS Health Centre....."***
- Para-1 of below the subject of 'Guidelines for reimbursement for medical bill(s)'** – It is stipulated that – ***"It is not necessary for referral of W.U.S. Health Centre beneficiary to any empanelled Hospital. W.U.S. Health Centre beneficiaries can seek treatment from any nearby empanelled Hospital (s) when-so-ever the clinical condition so warrants"***.
- Para-2 of below the subject of 'Guidelines for reimbursement for medical bill(s)'** – It is stipulated that – ***"The treatment must be availed only from the Hospitals empanelled with the University of Delhi. However, in emergency....treatment may be availed from the nearest Hospital.....but.....nature of Emergency will have to be justified and corroborated by the Chief Medical Officer"***.
- Para-5 of below the subject of 'Guidelines for reimbursement for medical bill(s)'** – It is stipulated that – ***"The reimbursement of incurred expenses on treatment will be as per CGHS/AIIMS approved rules and rates. All extra charges other than the CGHS/AIIMS approved rate list will be borne by the incumbent/beneficiary"***.
- Para-5 of below the subject of 'Eligibility For Enrolment & Membership Rules'** – It is stipulated that – ***"For claiming the medical reimbursement by the employees/pensioners of University of Delhi and its affiliated colleges, the rates of monthly Health Centre Contribution (HCC) for membership of WUS Health Centre w.e.f. 01.02.2017 are as follows :***

Corresponding Levels in the Pay Matrix of 7 <sup>th</sup> CPC	In Service	Retirees
	Monthly Health Centre Contribution	Life Time Health Centre Contribution
Level : 1 to 5	Rs.250/-	Rs.30,000/-
Level : 6	Rs.450/-	Rs.54,000/-
Level : 7 to 12	Rs.650/-	Rs.78,000/-
Level : 12 and above	Rs.1000/-	Rs.1,20,000/-

- Empanelment of hospitals on CGHS rates** – As per latest Notification no.Estab.II(i) /23/Hosp./1976/2048 dated 27.10.21 issued by Establishment Branch-II(1), University of Delhi ***"Revised/updated list of hospital empanelment with University of Delhi.....on CGHS rates for the period upto 31.12.2022"*** were circulated.

29/7/22

56/c

- (g) **Para-6 of below the subject of 'Eligibility For Enrolment & Membership Rules'** – It is stipulated that – “It is the responsibility of the **primary member** of WUS Health Centre to ensure that the requisite HCC is deducted each month from her / his salary”.

Hence, it is evident from above that it is mandatory to become member of WUS Health Centre for employees (teaching and non-teaching) of University of Delhi and its affiliated colleges for claiming medical reimbursement by the employees.

- (h) **Moreover** – such benefits are also being provided to the employees working in Central Government and State Government wherein monthly subscriptions are deducted from the salary of the serving employees and cards are being issued, thereafter only the serving employees can avail the benefit of reimbursement of medical claim from empanelled hospitals.

Further, (i) in Ministry of Education, Government of India ; (ii) all other Ministries/Departments of Government of India ; (iii) Department of Higher Education, Government of NCT of Delhi (GNCTD) ; (iv) all other Departments of GNCTD – subscription to CGHS / DGHS health scheme is compulsory and reimbursement is entitled to only those employees, who are regularly subscribing to aforesaid health schemes.

- (i) **Additionally** – it is stated that **retired members** of this college are depositing prescribed lump-sum subscription to avail long-time health facilities.
- (j) **Whereas** – it is noticed that monthly subscriptions at prescribed rates of WUS health scheme are not deducted from the salary of the **serving employees** of this college ; **and**, medical reimbursement is being allowed to such employees without even paying any subscription amounts, which is highly irregular.

2. Further, on scrutiny of records provided by the College for the current audit-period of FY 2019-22, it is noticed that some employees have not contributed towards the aforesaid WUS Health Centre and in some case, short deduction towards WUS Health Centre were noticed, whose details (in alphabetical order) is as under (for the period 01.04.19 to 30.06.22) :-

S. NO	Name (Dr/Mr/Mrs/Sh/Smt/Ms)	Designation	Amount Due	No of Months	Amount Deducted	Amount Recovered
1	Alka Garg	Associate Professor	1000	39	0	39,000
2	Alka Gupta	Associate Professor	1000	39	0	39,000
3	Alka Saikia	Associate Professor	1000	39	0	39,000
4	Amit Rohilla	Associate Professor	1000	39	0	39,000
5	Anamika	Assistant Professor	1000	39	0	39,000
6	Aneeta Rajendran	Associate Professor	1000	39	0	39,000
7	Anita	Assistant Professor	1000	39	0	39,000
8	Anita Bhatt	Assistant Professor	1000	39	0	39,000
9	Anita Kapila	Associate Professor	1000	39	0	39,000
10	Anita Yadav	Associate Professor	1000	39	0	39,000
11	Anjana Neira Dev	Associate Professor	1000	39	0	39,000
12	Anjana Rustagi	Assistant Professor	1000	39	0	39,000
13	Anjini Anand	Associate Professor	1000	39	0	39,000
14	Aparajita Mohanty	Associate Professor	1000	39	0	39,000
15	Aparna Joshi	Associate Professor	1000	39	0	39,000
16	Arunima Das	Assistant Professor	1000	39	0	39,000
17	B.Vaijyanthi	Associate Professor	1000	39	0	39,000
18	Beena	Assistant Professor	1000	39	0	39,000

29/7/22

5/12

S. NO	Name (Dr/Mr/Mrs/Sh/Smt/Ms)	Designation	Amount Due	No of Months	Amount Deducted	Amount Recovered
19	Bharti Talwar	Associate Professor	1000	39	0	39,000
20	Bhawna Kapoor	Associate Professor	1000	39	0	39,000
21	Chaitali Ghosh	Assistant Professor	1000	39	0	39,000
22	Chandna Mukherjee	Associate Professor	1000	39	0	39,000
23	Chhaya Sawhney	Associate Professor	1000	39	0	39,000
24	Chingrison Kathing	Assistant Professor	1000	39	0	39,000
25	Chitra Kheria	Associate Professor	1000	39	0	39,000
26	Deeksha Bhardwaj	Associate Professor	1000	39	0	39,000
27	Deepika Chatterjee	Associate Professor	1000	39	0	39,000
28	Deepti Lehri	Associate Professor	1000	39	0	39,000
29	Deoraj Singh	Assistant Professor	1000	39	0	39,000
30	Garvita Singh	Assistant Professor	1000	39	0	39,000
31	Geeta	Assistant Professor	1000	39	0	39,000
32	Geeta Kichlu	Associate Professor	1000	39	0	39,000
33	Geeta Saini	Assistant Professor	1000	39	0	39,000
34	Geeta Siddharth	Associate Professor	1000	39	0	39,000
35	Hira Joshi	Associate Professor	1000	39	0	39,000
36	Jasvinder Kaur	Assistant Professor	1000	39	0	39,000
37	Joya Bhattacharya	Associate Professor	1000	39	0	39,000
38	Jyoti Raina	Associate Professor	1000	39	0	39,000
39	Kavita Vasdev	Professor	1000	39	0	39,000
40	Krishna Meena	Assistant Professor	1000	39	0	39,000
41	Kuntal	Associate Professor	1000	39	0	39,000
42	Leisan Judith	Associate Professor	1000	39	0	39,000
43	M. Divya Gnaneswari	Assistant Professor	1000	39	0	39,000
44	M. Sarath Babu	Assistant Professor	1000	39	0	39,000
45	Madhu Yashpal	Assistant Professor	1000	39	0	39,000
46	Mamta Tripathi	Assistant Professor	1000	39	0	39,000
47	Mamtesh Singh	Assistant Professor	1000	39	0	39,000
48	Mandakini Das	Associate Professor	1000	39	0	39,000
49	Maneesha Roy	Assistant Professor	1000	39	0	39,000
50	Manju Khosla	Associate Professor	1000	39	0	39,000
51	Manju Kumari Saroj	Assistant Professor	1000	39	0	39,000
52	Manju Sahai	Associate Professor	1000	39	0	39,000
53	Meena	Associate Professor	1000	39	0	39,000
54	Monica Gupta	Associate Professor	1000	39	0	39,000
55	Mudita Mohile	Associate Professor	1000	39	0	39,000
56	Mukesh Gautam	Assistant Professor	1000	39	0	39,000
57	Munish	Assistant Professor	1000	39	0	39,000
58	N Chandrika D	Associate Professor	1000	39	0	39,000
59	N Patton	Associate Professor	1000	39	0	39,000
60	Neena Kumar Dhiman	Assistant Professor	1000	39	0	39,000
61	Neera Pant	Associate Professor	1000	39	0	39,000
62	Neha Sharma	Assistant Professor	1000	39	0	39,000
63	Nidhi	Associate Professor	1000	39	0	39,000

29/7/22

54/c

S. NO	Name (Dr/Mr/Mrs/Sh/Smt/Ms)	Designation	Amount Due	No of Months	Amount Deducted	Amount Recovered
64	Nisha Saini	Assistant Professor	1000	39	0	39,000
65	Nitish Singh	Assistant Professor	1000	39	0	39,000
66	Niyati Singh	Assistant Professor	1000	39	0	39,000
67	Pallavi Vaid	Associate Professor	1000	39	0	39,000
68	Parvati Sharma	Associate Professor	1000	39	0	39,000
69	Pemala Bhutia	Assistant Professor	1000	39	0	39,000
70	Pooja Gupta	Assistant Professor	1000	39	0	39,000
71	Poonam Phogat	Associate Professor	1000	39	0	39,000
72	Poonam Sharma	Associate Professor	1000	39	0	39,000
73	Prachi Kalra	Associate Professor	1000	39	0	39,000
74	Pragya Gupta	Associate Professor	1000	39	0	39,000
75	Preeti Pant	Associate Professor	1000	39	0	39,000
76	Priyanka Pandey	Associate Professor	1000	39	0	39,000
77	Promila Kumar	Professor & Principal	1000	39	0	39,000
78	Puja Rani	Associate Professor	1000	39	0	39,000
79	Purnima Agrawal	Associate Professor	1000	39	0	39,000
80	Ragini Singh	Assistant Professor	1000	39	0	39,000
81	Rajkumari Smejita Devi	Assistant Professor	1000	39	0	39,000
82	Ramakant Prasad	Assistant Professor	1000	39	0	39,000
83	Ramanbir Bindra	Associate Professor	1000	39	0	39,000
84	Rashmi Bhardwaj	Associate Professor	1000	39	0	39,000
85	Rashmi Saini	Assistant Professor	1000	39	0	39,000
86	Rekha Gupta	Associate Professor	1000	39	0	39,000
87	Rekha Navneet	Associate Professor	1000	39	0	39,000
88	Renu Aggarwal	Associate Professor	1000	39	0	39,000
89	Renu Soni	Assistant Professor	1000	39	0	39,000
90	Rima Chauhan	Associate Professor	1000	39	0	39,000
91	Rita Bhatla	Associate Professor	1000	39	0	39,000
92	Romita Popli	Associate Professor	1000	39	0	39,000
93	Ruchitra Gupta	Assistant Professor	1000	39	0	39,000
94	Sabeen Hasan Rizvi	Associate Professor	1000	39	0	39,000
95	Sailaja	Associate Professor	1000	39	0	39,000
96	Salma Khan	Assistant Professor	1000	39	0	39,000
97	Sangeeta Bhatia	Professor	1000	39	0	39,000
98	Sangeeta Jerath	Associate Professor	1000	39	0	39,000
99	Sapna Malhotra	Assistant Professor	1000	39	0	39,000
100	Seema Sharma	Assistant Professor	1000	39	0	39,000
101	Shashi Chawla	Professor	1000	39	0	39,000
102	Shatarupa Sinha	Associate Professor	1000	39	0	39,000
103	Sheela Dubey	Associate Professor	1000	39	0	39,000
104	Sheela Kumari	Associate Professor	1000	39	0	39,000
105	Shivani Tyagi	Assistant Professor	1000	39	0	39,000
106	Smita Choudhury	Associate Professor	1000	39	0	39,000
107	Smriti Sharma	Assistant Professor	1000	39	0	39,000
108	Sonali Ahuja	Associate Professor	1000	39	0	39,000

29/7/22

53/2

S. NO	Name (Dr/Mr/Mrs/Sh/Smt/Ms)	Designation	Amount Due	No of Months	Amount Deducted	Amount Recovered
109	Sreeniwas Tyagi	Associate Professor	1000	39	0	39,000
110	Suchitra Bharti	Assistant Professor	1000	39	0	39,000
111	Suman lata	Associate Professor	1000	39	0	39,000
112	Sumant Meena	Associate Professor	1000	39	0	39,000
113	Supreeti Das	Associate Professor	1000	39	0	39,000
114	Supriya Singh	Assistant Professor	1000	39	0	39,000
115	Surabhi Srivastava	Associate Professor	1000	39	0	39,000
116	Sutapa Dutta	Associate Professor	1000	39	0	39,000
117	Swati Shweta	Associate Professor	1000	39	0	39,000
118	Sweta Mishra	Associate Professor	1000	39	0	39,000
119	Tenzin Nyibum Bhutia	Assistant Professor	1000	39	0	39,000
120	Thoudam Regina Devi	Assistant Professor	1000	39	0	39,000
121	Tripti Kumari	Assistant Professor	1000	39	0	39,000
122	Uttara Dutta	Associate Professor	1000	39	0	39,000
123	Vandna Luthra	Professor	1000	39	0	39,000
125	Veena Sharma	Associate Professor	1000	39	0	39,000
126	Vera Yurngamla Kapai	Assistant Professor	1000	39	0	39,000
127	Akhilesh Thakur	MTS	250	39	0	9,750
128	Amita Verma	Section Officer	650	39	0	25,350
129	Anita	Lab. Assistant	250	39	0	9,750
130	Anuj Bhardwaj	Sr.Tech Assistant	450	39	0	17,550
131	Arun Kumar	Lab. Assistant	250	39	0	9,750
132	Arvind Kumar	Lab. Assistant	250	39	0	9,750
133	Ashok Kumar Rana	Lab. Assistant	250	39	0	9,750
134	Baleshwar Prasad	Lab. Assistant	250	39	0	9,750
135	Deepak Chandra	Administrative Officer	650	39	0	25,350
136	Deepika Rana	Assistant	250	39	0	9,750
137	Devender Khandari	Lab. Assistant	250	39	0	9,750
138	Dilbagh Singh	Prof. Assistant	450	39	0	17,550
139	Dinesh Kumaer	Lab. Assistant	250	39	0	9,750
140	Francis John	Senior Assistant	450	39	0	17,550
141	Gaurav Joshi	Lab Assistant	250	39	0	9,750
142	Gopal Singh	Lab. Assistant	250	39	0	9,750
143	Govind Singh	Lab. Assistant	250	39	0	9,750
144	Harveer Singh	Driver	250	39	0	9,750
145	Hemraj	Lab. Assistant	250	39	0	9,750
146	Himani	Semi Prof. Assistant	450	39	0	17,550
147	Inderjeet Yadav	Lab Attendant	250	39	0	9,750
148	Jay Prakash Rawat	Lab. Assistant	250	39	0	9,750
149	Jitender Yadav	Junior Assistant	250	39	0	9,750
150	Jitendra Kumar Bandhu	Assistant	250	39	0	9,750
151	Khan VS	Administrative Officer	650	39	0	25,350
152	Kiran	Lab. Assistant	250	39	0	9,750
153	Kishore Vaid	Semi Prof. Assistant	450	39	0	17,550

29/7/22

57c

S. NO	Name (Dr/Mr/Mrs/Sh/Smt/Ms)	Designation	Amount Due	No of Months	Amount Deducted	Amount Recovered
154	Kusum Devi	MTS	250	39	0	9,750
155	Kuwar Pal	MTS	250	39	0	9,750
156	Lilima Minz	Lab. Assistant	250	39	0	9,750
157	Mahesh Prasad	Senior Assistant	450	39	0	17,550
158	Manish Kumar	Junior Assistant	250	39	0	9,750
159	Manju Devi	Lab. Assistant	250	39	0	9,750
160	Manju Devi	Lab. Assistant	250	39	0	9,750
161	Manju Sati	Lab. Assistant	250	39	0	9,750
162	Manoj Kumar	Senior Assistant	450	39	0	17,550
163	Mohd. Afzal	Junior Assistant	250	39	0	9,750
164	Mukesh Kumar	MTS	250	39	0	9,750
165	Mukesh Kumar Meena	Lab. Assistant	250	39	0	9,750
166	Narender Sharma	MTS	250	39	0	9,750
167	Naresh Kumar	Lab. Assistant	250	39	0	9,750
168	Neeraj Singh	Assistant	450	39	0	17,550
169	Nitin Negi	Lab Attendant	250	39	0	9,750
170	Om Prakash	MTS	250	39	0	9,750
171	P. N. Gairola	Lab. Assistant	250	39	0	9,750
172	Palani Swamy	Lab. Assistant	250	39	0	9,750
173	Pancham Singh	Lab. Assistant	250	39	0	9,750
174	Parveen Singh	Assistant	250	39	0	9,750
175	Prameela Mani	MTS	250	39	0	9,750
176	Praveen Kumar	Lab Attendant	250	39	0	9,750
177	Radha Raman Shakya	Lab. Assistant	250	39	0	9,750
178	Rahul Dharmashya	Junior Assistant	250	39	0	9,750
179	Rajni	Lab. Assistant	250	39	0	9,750
180	Rakesh Kumar Singh	Lab Attendant	250	39	0	9,750
181	Sanjeev Kumar	Lab. Assistant	250	39	0	9,750
182	Santosh Kumar	Lab. Assistant	250	39	0	9,750
183	Sateesh Giri	Lab Attendant	250	39	0	9,750
184	Sayyid Umar Farooq	Prof. Assistant	450	39	0	17,550
185	Shailender Singh Rawat	Senior Assistant	450	39	0	17,550
186	Shailendra Kumar	Lab Attendant	250	39	0	9,750
187	Shashi Bala	Lab. Assistant	250	39	0	9,750
188	Shekar Chand	Lab. Assistant	250	39	0	9,750
189	Sher Bahadur Yadav	Lab Attendant	250	39	0	9,750
190	Shiv Shankar	Library Assistant	250	39	0	9,750
191	Sone Lal Yadav	Lab. Assistant	250	39	0	9,750
192	Sunil Kohli	Section Officer	650	39	0	25,350
193	Suraj Karki	MTS	250	39	0	9,750
194	Vikky Panwar	Library Attendant	250	39	0	9,750
195	Vinod Dubey	Lab. Assistant	250	39	0	9,750
		<b>Total</b>				<b>56,88,150</b>

Hence :-

13/29/22

9/c

- (a) Aforesaid short recovery of **Rs.56,88,150/-** towards subscription of WUS Health Scheme may immediately be recovered from the concerned employees, **after due verification of facts & figures especially the 7<sup>th</sup> CPC Pay-Level of above officials**, under intimation to audit alongwith its confirmatory documentary supports.
  - (b) Also, in future subscription at prescribed rates may be deducted from 01.07.2022 onwards, as per rule read with its other related orders.
  - (c) Other similar cases, if any, may also be taken into account for similar action.
  - (d) **Pending cases** – Above Table depicts information's pertaining to current audit-period (2019-22) only. Needful for the rest periods (date of implementation of the scheme till 31.03.2019) shall be done by the Unit itself, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
3. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.





59/c

## **PARA – 11 : Medical reimbursement without monthly subscriptions**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.08 dated 12.07.22)

During test-check of World University Scheme (WUS) health scheme records of this College, following is noticed :-

- World University Scheme (WUS) health scheme** – Employees' play a key role in the existence and growth of any organization, therefore their welfare is essential and paramount. In this endeavor, University of Delhi has earnestly implemented World University Scheme (WUS) to provide all its Constituent Colleges employees' and their dependents (including pensioners) with access to adequate & affordable good quality health care system / facilities / coverage / benefits, in their unfortunate health-related situations, at a low-priced subscription.

Details of aforesaid WUS health scheme is available at University of Delhi's official website named <http://healthcentre.du.ac.in/wus-new/>, whose some extracts are as under :-

- Para-1 of below the subject of 'Rules for enrolment for WUS Health Centre Membership'** – It is stipulated that – **"It is mandatory for all the employees (Teaching and Non-teaching) of University and its affiliated Colleges residing within the vicinity of 8 kms. of North Campus or South Campus Health Centre respectively to become member of WUS Health Centre....."**
- Para-1 of below the subject of 'Guidelines for reimbursement for medical bill(s)'** – It is stipulated that – **"It is not necessary for referral of W.U.S. Health Centre beneficiary to any empanelled Hospital. W.U.S. Health Centre beneficiaries can seek treatment from any nearby empanelled Hospital (s) when-so-ever the clinical condition so warrants"**.
- Para-2 of below the subject of 'Guidelines for reimbursement for medical bill(s)'** – It is stipulated that – **"The treatment must be availed only from the Hospitals empanelled with the University of Delhi. However, in emergency....treatment may be availed from the nearest Hospital.....but.....nature of Emergency will have to be justified and corroborated by the Chief Medical Officer"**.
- Para-5 of below the subject of 'Guidelines for reimbursement for medical bill(s)'** – It is stipulated that – **"The reimbursement of incurred expenses on treatment will be as per CGHS/AIIMS approved rules and rates. All extra charges other than the CGHS/AIIMS approved rate list will be borne by the incumbent/beneficiary"**.
- Para-5 of below the subject of 'Eligibility For Enrolment & Membership Rules'** – It is stipulated that – **"For claiming the medical reimbursement by the employees/pensioners of University of Delhi and its affiliated colleges, the rates of monthly Health Centre Contribution (HCC) for membership of WUS Health Centre w.e.f. 01.02.2017 are as follows :**

Corresponding Levels in the Pay Matrix of 7 <sup>th</sup> CPC	In Service	Retirees
	Monthly Health Centre Contribution	Life Time Health Centre Contribution
Level : 1 to 5	Rs.250/-	Rs.30,000/-
Level : 6	Rs.450/-	Rs.54,000/-
Level : 7 to 12	Rs.650/-	Rs.78,000/-
Level : 12 and above	Rs.1000/-	Rs.1,20,000/-

- Empanelment of hospitals on CGHS rates** – As per latest Notification no.Estab.II(i) /23/Hosp./1976/2048 dated 27.10.21 issued by Establishment Branch-II(1), University of Delhi **"Revised/updated list of hospital empanelment**

29/7/22

49/c

with University of Delhi.....on CGHS rates for the period upto 31.12.2022" were circulated.

- (g) **Para-6 of below the subject of 'Eligibility For Enrolment & Membership Rules'** – It is stipulated that – "It is the responsibility of the **primary member** of WUS Health Centre to ensure that the requisite HCC is deducted each month from her / his salary".

Hence, it is evident from above that it is mandatory to become member of WUS Health Centre for employees (teaching and non-teaching) of University of Delhi and its affiliated colleges for claiming medical reimbursement by the employees.

- (h) **Moreover** – Such benefits are also being provided to the employees working in Central Government and State Government wherein monthly subscriptions are deducted from the salary of the serving employees and cards are being issued, thereafter only the serving employees can avail the benefit of reimbursement of medical claim from empanelled hospitals.

Further, (i) in Ministry of Education, Government of India ; (ii) all other Ministries/Departments of Government of India ; (iii) Department of Higher Education, Government of NCT of Delhi (GNCTD) ; (iv) all other Departments of GNCTD – subscription to CGHS / DGHS health scheme is compulsory and reimbursement is entitled to only those employees, who are regularly subscribing to aforesaid health schemes.

- (i) **Additionally** – It is stated that **retired members** of this college are depositing prescribed lump-sum subscription to avail long-time health facilities.

- (j) **Whereas** – It is noticed that monthly subscriptions at prescribed rates of WUS health scheme are not deducted from the salary of the **serving employees** of this college ; **and**, medical reimbursement is being allowed to such employees without even paying any subscription amounts, which is highly irregular.

2. **Medical reimbursement allowed without monthly subscription of WUS Health scheme** –Whereas, on scrutiny of records provided by the College for the current audit-period of FY 2019-22 it is noticed that some employees have not contributed towards the aforesaid WUS Health Centre and medical reimbursement has been made to the following employee without being the member of WUS Health Centre, which is highly irregular. The detail for the period 01.04.19 to 31.03.22 is as under :

S.No	Name (MS/Sh/Smt/Dr.)	Designation	FY	Amount	Amount to be Recovered
<b>Teaching staff</b>					
1	Amit Rohilla	Assistant Professor	2019-20	1,38,172	
			2020-21	24,851	
			2021-22	27,654	<b>1,90,677</b>
2	Anita Bhatt	Assistant Professor	2019-20	1,445	
			2020-21	1,266	<b>2,711</b>
3	Anita Chugh	Associate Professor	2019-20	10,765	
			2020-21	5,306	
			2021-22	14,535	<b>30,606</b>
4	Anjana Neira Dev	Associate Professor	2019-20	4,447	<b>4,447</b>
5	Arunima Das	Assistant Professor	2020-21	1,000	<b>1,000</b>
6	Beena Negi	Assistant Professor	2019-20	31,329	
			2021-22	28,955	<b>60,284</b>
7	Chandana Mukherjee	Associate Professor	2019-20	3,06,612	
			2020-21	2,13,997	
			2021-22	2,87,795	<b>8,08,404</b>
8	Chitra Rajora	Assistant Professor	2019-20	4,510	
			2020-21	10,983	<b>15,493</b>

29/7/22

48/c

S.No	Name (MS/Sh/Smt/Dr.)	Designation	FY	Amount	Amount to be Recovered
9	Deepti Lehri	Associate Professor	2021-22	2,350	2,350
10	Garvita Singh	Assistant Professor	2019-20	11,938	
			2021-22	5,246	17,184
11	Geeta Mehta	Associate Professor	2020-21	2,348	2,348
12	Gita Mathur	Associate Professor	2019-20	5,872	5,872
13	Jasvinder Kaur	Assistant Professor	2019-20	13,809	13,809
14	Kiran Prabha	Associate Professor	2019-20	13,664	13,664
15	Leisan Judith	Assistant Professor	2019-20	554	
			2020-21	21,840	
			2021-22	17,187	39,581
16	Mamta Tripathi	Assistant Professor	2019-20	17,615	17,615
17	Manju Khosla	Assistant Professor	2019-20	7,571	
			2020-21	10,212	
			2021-22	25,065	42,848
18	Manju Kumar Saroj	Assistant Professor	2021-22	81,926	
			2020-21	6,668	88,594
19	Monica Gupta	Assistant Professor	2021-22	85,596	85,596
20	Mrs. Arshmeet Kaur	Assistant Professor	2019-20	9,033	9,033
21	Mrs. Kiran Batra	Associate Professor	2019-20	11,378	11,378
22	Mrs. Manju Sahai	Associate Professor	2019-20	10,925	
			2020-21	11,135	22,060
23	Munish	Assistant Professor	2019-20	25,430	25,430
24	Neena Kumar	Assistant Professor	2021-22	30,515	
			2019-20	7,875	
			2020-21	2,952	41,342
25	Neera Pant	Associate Professor	2019-20	22,491	
			2020-21	34,179	
			2021-22	21,371	78,041
26	Neha Sharma	Associate Professor	2019-20	25,464	
			2020-21	3,521	28,985
27	Neha Singh	Assistant Professor	2021-22	4,626	4,626
28	Nisha Saini	Assistant Professor	2019-20	6,430	
			2020-21	3,59,574	
			2021-22	1,43,017	5,09,021
29	Niyati Singh	Assistant Professor	2019-20	77,213	
			2021-22	1,011	78,224
30	Pallavi Vaid	Associate Professor	2019-20	37,928	
			2020-21	33,886	
			2021-22	41,307	1,13,121
31	Parvati Sharma	Assistant Professor	2019-20	27,597	
			2020-21	3,43,261	
			2021-22	1,60,798	5,31,656
32	Poonam Sharma	Assistant Professor	2021-22	4,562	4,562
33	Pragya Gupta	Assistant Professor	2019-20	1,136	
			2020-21	36,396	37,532
34	Preeti Pant	Associate Professor	2019-20	20,452	
			2021-22	13,753	34,205
35	Promila Kumar	Officiating Principal	2021-22	17,278	17,278
36	Purnima Agrawal	Assistant Professor	2019-20	4,297	
			2020-21	33,770	38,067
37	Rajkumari Smejita Devi	Assistant Professor	2019-20	7,019	
			2020-21	5,026	
			2021-22	1,718	13,763

13/29/22

47/c

S.No	Name (MS/Sh/Smt/Dr.)	Designation	FY	Amount	Amount to be Recovered
38	Reema Mishra	Assistant Professor	2019-20	1,350	
			2021-22	9,411	10,761
39	Rekha Navneet	Associate Professor	2019-20	12,112	
			2021-22	4,699	16,811
40	Renu Aggarwal	Associate Professor	2019-20	39,439	
			2020-21	35,133	
			2021-22	71,495	1,46,067
41	Renu Soni	Assistant Professor	2019-20	2,150	2,150
42	Romita Popli	Assistant Professor	2019-20	3,328	
			2021-22	1,429	4,757
43	Sabeen Hasan Rizvi	Assistant Professor	2019-20	6,024	
			2020-21	21,916	
			2021-22	2,873	30,813
44	Sailaja Modugu	Assistant Professor	2020-21	26,685	26,685
45	Salma Khan	Assistant Professor	2019-20	26,051	26,051
46	Sangeeta Jerath	Associate Professor	2021-22	4,654	4,654
47	Shatarupa Sinha	Assistant Professor	2019-20	10,213	10,213
48	Sheela Kumari S	Associate Professor	2019-20	23,718	23,718
49	Shivani Tyagi	Assistant Professor	2019-20	3,159	
			2020-21	9,654	
			2021-22	6,627	19,440
50	Smita Ray	Assistant Professor	2020-21	33,308	33,308
51	Sonali Ahuja Dua	Assistant Professor	2019-20	27,540	
			2020-21	1,546	
			2021-22	3,819	32,905
52	Suman Lata	Assistant Professor	2019-20	65,429	
			2020-21	2,461	67,890
53	Sumant Meena	Assistant Professor	2019-20	1,058	1,058
54	Sushma Bhan	Associate Professor	2019-20	15,322	15,322
55	Sutapa Dutta	Assistant Professor	2021-22	61,672	61,672
56	Sweta Mishra	Assistant Professor	2019-20	2,04,989	
			2020-21	1,17,076	
			2021-22	65,571	3,87,636
57	Tripti Kumari	Assistant Professor	2019-20	1,15,675	
			2021-22	53,622	1,69,297
58	Uttara Dutta	Associate Professor	2019-20	16,650	
			2020-21	11,813	
			2021-22	16,026	44,489
59	Vera Yurngamla Kapai	Assistant Professor	2021-22	1,260	1,260
				<b>Total=</b>	<b>41,78,364</b>
	<b>Non-Teaching staff</b>				
1	Akhilesh Thakur	Office Attendant	2019-20	99,177	
			2020-21	10,441	
			2021-22	61,766	1,71,384
2	Amita Verma	Section Officer	2019-20	99,161	
			2020-21	60,570	
			2021-22	49,342	2,09,073
3	Anita	Lab. Assistant	2020-21	766	
			2021-22	10,659	11,425
4	Anuj Bhardwaj	TA	2019-20	2,262	
			2021-22	7,320	9,582
5	Arvind Kumar	Lab. Attendant	2019-20	32,769	

9/29/22

46/c

S.No	Name (MS/Sh/Smt/Dr.)	Designation	FY	Amount	Amount to be Recovered
			2020-21	14,282	
			2021-22	53,143	<b>1,00,194</b>
6	Babita Gaur	Librarian	2020-21	1,060	
			2021-22	26,996	<b>28,056</b>
7	Baleshwar Prasad	Lab. Assistant	2019-20	56,495	
			2020-21	35,540	
			2021-22	64,089	<b>1,56,124</b>
8	Bhim Narayan	Water man	2019-20	4,794	
			2020-21	8,447	
			2021-22	28,523	<b>41,764</b>
9	Birma Nand	Library Attendant	2019-20	1,747	
			2020-21	16,980	
			2021-22	27,022	<b>45,749</b>
10	Deepak Chandra	Administrative Officer	2019-20	3,246	
			2020-21	6,513	
			2021-22	6,904	<b>16,663</b>
11	Deepika Rana	Assistant	2021-22	838	<b>838</b>
12	Devender Singh Khandari	Lab. Assistant	2019-20	16,423	
			2020-21	1,36,741	
			2021-22	14,861	<b>1,68,025</b>
13	Dilbagh Singh	Prof. Assistant	2019-20	14,072	
			2020-21	2,988	
			2021-22	8,172	<b>25,232</b>
14	Dinesh Kumar	Lab. Attendant	2019-20	15,586	
			2020-21	6,860	
			2021-22	1,752	<b>24,198</b>
15	Francis John	Assistant	2019-20	1,47,540	
			2020-21	1,32,575	
			2021-22	55,903	<b>3,36,018</b>
16	Gaurav Joshi	Lab. Attendant	2019-20	22,814	
			2020-21	20,162	
			2021-22	8,560	<b>51,536</b>
17	Gopal Singh	Lab. Assistant	2019-20	1,27,332	
			2020-21	43,289	
			2021-22	1,21,918	<b>2,92,539</b>
18	Govind Ballabh	Lab. Assistant	2019-20	30,117	
			2020-21	27,235	
			2021-22	18,814	<b>76,166</b>
19	Govind Singh	Lab. Assistant	2019-20	3,979	
			2021-22	7,863	<b>11,842</b>
20	Harveer Singh	Driver	2019-20	2,19,009	
			2020-21	57,712	
			2021-22	96,408	<b>3,73,129</b>
21	Hem Raj	Lab. Assistant	2019-20	19,017	
			2020-21	11,463	
			2021-22	16,115	<b>46,595</b>
22	Inderjeet	Lab. Attendant	2019-20	2,576	
			2021-22	2,731	<b>5,307</b>
23	Jayprakash Rawat	Lab. Assistant	2019-20	17,114	
			2020-21	15,236	
			2021-22	1,15,068	<b>1,47,418</b>
24	Jitender Yadav	Jr. Assistant	2019-20	11,878	
			2020-21	12,976	

*[Handwritten signature]*  
29/7/22

49/c

S.No	Name (MS/Sh/Smt/Dr.)	Designation	FY	Amount	Amount to be Recovered
			2021-22	48,287	73,141
25	Jitendra Kumar Bandhu	Jr. Assistant	2019-20	2,90,382	
			2020-21	98,706	
			2021-22	60,872	4,49,960
26	K. Palani Swamy	Lab. Assistant	2021-22	25,622	25,622
27	Khan V. S.	Administrative Officer	2019-20	66,860	
			2020-21	1,17,065	
			2021-22	1,49,531	3,33,456
28	Kiran	Lab. Attendant	2019-20	72,883	
			2020-21	75,832	
			2021-22	48,131	1,96,846
29	Kishor Chandra	Lab. Assistant	2019-20	11,250	
			2020-21	12,583	
			2021-22	6,406	30,239
30	Kishore Vaid	Library Attendant	2019-20	71,057	
			2020-21	20,363	91,420
31	Kunwar Pal	Mali	2019-20	53,497	
			2020-21	2,06,006	
			2021-22	67,538	3,27,041
32	Kusum Devi	Water Woman	2021-22	12,212	12,212
33	Mahesh Prasad	Sr. Assistant	2019-20	6,215	
			2020-21	11,942	
			2021-22	84,568	1,02,725
34	Manoj Kumar	Sr. Assistant	2019-20	4,064	
			2021-22	15,139	19,203
35	Manoj Kumar	Assistant	2019-20	680	
			2021-22	23,291	23,971
36	Mohd. Afzal	Jr. Assistant	2020-21	3,852	
			2021-22	3,140	6,992
37	Vinod Prasad Bhandari	Daftri	2019-20	9,853	9,853
38	Deepika Rana	Assistant	2019-20	544	
			2020-21	4,040	4,584
39	Kusum Devi	Water man	2019-20	5,105	5,105
40	Lilima Baxla	Lab. Assistant	2019-20	2,382	
			2021-22	2,276	4,658
41	Manju Sati	Lab. Assistant	2019-20	25,796	
			2020-21	8,445	
			2021-22	22,849	57,090
42	Mukesh Kumar Meena	Lab. Attendant	2019-20	16,461	
			2021-22	1,495	17,956
43	Mukesh Kumar	Office Attendant	2019-20	21,557	
			2020-21	3,719	
			2021-22	8,979	34,255
44	Narender Sharma	Office Attendant	2021-22	19,576	19,576
45	Naresh Kumar	Lab. Attendant	2019-20	4,544	
			2020-21	33,770	
			2021-22	17,185	55,499
46	Neeraj Singh	Jr. Assistant	2019-20	24,169	
			2020-21	24,525	
			2021-22	7,526	56,220
47	Palani Swamy	Lab. Attendant	2019-20	2,425	2,425
48	Pancham Singh	Lab. Attendant	2019-20	878	
			2020-21	8,119	

*[Handwritten Signature]*  
29/7/22

44/c

S.No	Name (MS/Sh/Smt/Dr.)	Designation	FY	Amount	Amount to be Recovered
			2021-22	6,945	15,942
49	Prameela T Mani	Office Attendant	2019-20	6,966	
			2020-21	4,267	11,233
50	R.R. Shakya	Lab. Assistant	2019-20	2,435	
			2021-22	8,185	10,620
51	Rahul Dharmashya	Jr. Assistant	2019-20	4,118	
			2021-22	9,460	13,578
52	Raj Kumar	Lab. Assistant	2019-20	9,741	
			2020-21	9,401	
			2021-22	4,145	23,287
53	Rajni	Lab. Assistant	2019-20	1,529	1,529
54	Rakesh Kr. Singh	Lab. Attendant	2019-20	3,369	
			2021-22	99,370	1,02,739
55	Ramwati Devi	Mali	2019-20	6,292	
			2020-21	65,667	71,959
56	Sanjeev Kumar	Lab. Attendant	2019-20	53,075	
			2020-21	67,761	
			2021-22	61,180	1,82,016
57	Santosh Kumar Maurya	Lab. Assistant	2021-22	22,508	
			2019-20	42,800	
			2020-21	14,739	80,047
58	Satish Giri	Lab. Attendant	2019-20	5,594	
			2020-21	3,943	
			2021-22	13,299	22,836
59	Sayyid Umar Farooq	Prof. Assistant	2019-20	21,178	
			2020-21	6,342	
			2021-22	29,164	56,684
60	Shailender Singh Rawat	Sr. Assistant	2019-20	14,304	
			2020-21	21,824	
			2021-22	19,886	56,014
61	Shailendra Kumar	Lab. Attendant	2019-20	11,679	
			2020-21	6,995	
			2021-22	13,021	31,695
62	Shashi Bala	Lab. Assistant	2019-20	29,829	
			2020-21	27,877	
			2021-22	53,620	1,11,326
63	Shekhar Chand	Lab. Assistant	2019-20	1,23,904	
			2020-21	87,079	
			2021-22	2,63,214	4,74,197
64	Sher Bahadur	Lab. Attendant	2019-20	9,943	
			2020-21	20,695	
			2021-22	3,033	33,671
65	Shiv Shankar	Library Attendant	2019-20	29,289	
			2020-21	24,116	
			2021-22	26,069	79,474
66	Sone Lal Yadav	Lab. Assistant	2019-20	29,349	
			2020-21	14,798	
			2021-22	42,261	86,408
67	Sunil Kohli	Section Officer	2019-20	8,433	
			2020-21	3,130	
			2021-22	34,107	45,670
68	Suraj Karki	Chowkidar	2019-20	2,403	2,403
69	Vijay Kr. Pandey	Lab. Attendant	2020-21	13,570	13,570

*(Handwritten signature and date 29/7/22)*

43/c

S.No	Name (MS/Sh/Smt/Dr.)	Designation	FY	Amount	Amount to be Recovered
70	Vikky Panwar	Library Attendant	2019-20	7,562	
			2020-21	1,748	
			2021-22	11,519	20,829
71	Vinod Dubey	Lab. Assistant	2021-22	1,800	1,800
				Total	58,58,433
				Grand Total	1,00,36,797

Hence, in this regard :-

- (a) Elucidate reasons for aforesaid irregular medical reimbursement.
  - (b) Also, recovery of aforesaid overpaid amount of **Rs.1,00,36,797/-** may immediately be made from the official concerned, **after due verification of facts & figures**, under intimation to audit alongwith all its confirmatory documentary supports.
3. **Non-maintenance of medical reimbursement register** – A register containing self-explained details of medical reimbursement – not being maintained in this College, which is irregular. In the absence of which, medical reimbursed cases could not be ascertained. Elucidate reasons for the same.
4. Other similar cases (on the lines of Point-2 & 3 above), if any, may be reviewed by the Unit itself and similar action as indicated above may also be taken, **after due verification of facts & figures**, under intimation to audit alongwith all its confirmatory documentary supports.
5. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.

29/8/22



47/c

## PARA – 12 : Library

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.24 dated 20.07.22)

During test-check of Library records, following irregularities noticed :-

- 1. Maintenance of multiple Accession Registers** – It has been noticed that multiple accession registers have been maintained which is incorrect. This practice should be avoided; only one accession register should be maintained. Elucidate reasons.
- 2. Non-conducting of Annual Physical Verification** – As per Rule 215 GFR for stock verification there is no committee constituted for verification of books of library, no stock verification register is maintained. Further no certificate regarding verification of the books has been mentioned in the Accession Register which is highly irregular. Reasons for the same may be elucidated and the process for the physical verification may immediately be done, after due verification of facts and figures, under intimation to audit alongwith all its confirmatory documentary supports.
- 3. Non-return of books issued to Students, Teachers & staffs** – It is noticed that following books have been issued to teachers, students and staff against their names but still these books are lying with them and have not been returned :-

S.No	Member ID	Name of Member	Acc No.	Amount
1	3r1814021	Aavya Yadav	1307	621.73
2	3R1814021	Aavya Yadav	47373	600.00
3	3R1814021	Aavya Yadav	66020	2374.31
4	3R1814021	Aavya Yadav	66256	900.00
5	3XE1874021	Aayush Tomar	59999	525.00
6	3XE1874021	Aayush Tomar	67701	499.00
7	3XE1874021	Aayush Tomar	56973	575.00
8	2V17620120	Aditi Chand	53448	210.00
9	2V17620120	Aditi Chand	63282	325.00
10	v607	Alka Saikia	10228	14.40
11	a6995	Amrita Verma	6544	27.00
12	a6995	Amrita Verma	53481	375.00
13	a6995	Amrita Verma	65390	759.00
14	a6995	Amrita Verma	61653	620.10
15	Y1321	Amrita Singh	62150	450.00
16	Y1321	Amrita Singh	68214	325.00
17	3W17150820	Anannya Sharma	65435	200.00
18	3W17150820	Anannya Sharma	66318	295.00
19	3PH1808031	Anasultan Ansari	38557	200.00
20	3PH1808031	Anasultan Ansari	67549	380.00
21	3PE2120074	Ancchal Soni	51499	225.00
22	c7409	Anita	59893	248.00
23	c7409	Anita	60376	375.00
24	c7409	Anita	65193	550.00
25	2ps2133024	Anjali	65733	240.00
26	2ps2133024	Anjali	66049	195.00
27	2ps2133024	Anjali	62458	260.00
28	y2316	Anjali Siwal	43701	300.00
29	y2316	Anjali Siwal	62769	500.00

S.No	Member ID	Name of Member	Acc No.	Amount
170	c7311	Munish	45874	528.00
171	c7311	Munish	65948	499.00
172	c7311	Munish	66350	399.00
173	c7311	Munish	43061	120.00
174	c7311	Munish	45699	199.00
175	c7311	Munish	52106	275.00
176	c7311	Munish	58249	499.00
177	c7311	Munish	61483	250.00
178	c7311	Munish	65514	495.00
179	c7311	Munish	68124	595.00
180	c7311	Munish	68126	595.00
181	c7311	Munish	68319	725.00
182	2B17626320	Muskan Goyal	67260	795.00
183	3s17022220	Nandini Garg	55067	499.00
184	3s17022220	Nandini Garg	66962	799.00
185	B5010	Narender Kumar	63553	599.00
186	B5010	Narender Kumar	63556	599.00
187	B5010	Narender Kumar	67265	699.00
188	3PH17072520	Neetika	56074	300.00
189	Y1218	Neetu Kumari	56136	550.00
190	2T1620270	Neha Gupta	67458	995.00
191	xc11493	Nidhi Gupta	52679	295.00
192	2v1865981	Nitksha	62428	240.00
193	e19615	Niyati Singh	12211	4992.00
194	e19615	Niyati Singh	B2016	25.00
195	e19615	Niyati Singh	B2023	65.00
196	E19615	Niyati Singh	36182	1520.75
197	PH1710	Parvati Sharma Chandla	48276	250.00
198	PH1710	Parvati Sharma Chandla	56186	200.00

29/7/22

41/10

S.No	Member ID	Name of Member	Acc No.	Amount
30	I18315	Anjana Rustagi	47442	150.00
31	I18315	Anjana Rustagi	53711	225.00
32	I18315	Anjana Rustagi	58301	220.00
33	I18315	Anjana Rustagi	67440	650.00
34	I18315	Anjana Rustagi	62826	395.00
35	3W17150920	Ankita Dagar	22455	22.00
36	3W17150920	Ankita Dagar	54036	125.00
37	t17008	Aprna Joshi	67700	495.00
38	t17008	Aprna Joshi	68371	1495.00
39	t17008	Aprna Joshi	68399	2036.38
40	y918	Archana Tripathi	62627	525.00
41	y918	Archana Tripathi	56165	175.00
42	y918	Archana Tripathi	61032	395.00
43	y918	Archana Tripathi	63495	399.00
44	b13595	Arshmeet Kaur	68162	1195.00
45	5E18810220	Arti Singh	58897	295.00
46	3E2036573	Ayush	65754	350.00
47	3ps2033083	Ayush	G2204	80.00
48	A11103	Baleshwar Prasad	68278	510.00
49	A11103	Baleshwar Prasad	67827	275.00
50	B13603	Bharti R. Talwar	54922	225.00
51	B13603	Bharti R. Talwar	59927	319.00
52	B13603	Bharti R. Talwar	64150	295.00
53	B13603	Bharti R. Talwar	65013	795.00
54	B13603	Bharti R. Talwar	65017	795.00
55	B13603	Bharti R. Talwar	65027	325.00
56	B13603	Bharti R. Talwar	65030	375.00
57	3xc1829241	Bhavya Meena	55019	240.00
58	2W2002553	Bhawana Kaushik	62289	799.00
59	3ph2022093	Bhawika	20882	30.00
60	B13403	Bhawna Kapoor	65025	325.00
61	B13403	Bhawna Kapoor	59922	626.00
62	B13403	Bhawna Kapoor	60102	659.00
63	B13403	Bhawna Kapoor	65031	375.00
64	a10793	Birmanand Pal	56801	425.00
65	IXC1823401	Chandravahini Chaudhary	67644	625.00
66	3w17152020	Deepa Sharma	65655	130.00
67	3w17152020	Deepa Sharma	66340	355.00
68	y618	Deepika Dhall	57469	395.00
69	y618	Deepika Dhall	63234	660.00
70	C12404	Deepti Lehri	65760	499.00
71	C12404	Deepti Lehri	55538	205.00
72	C12404	Deepti Lehri	55532	360.00
73	3PE2120164	Dhivya Malhotra	53778	250.00
74	3PE2120164	Dhivya Malhotra	B2172	20.00
75	A895	Dilbagh Singh	68158	285.00

S.No	Member ID	Name of Member	Acc No.	Amount
199	PH1710	Parvati Sharma Chandla	61760	180.00
200	w3209	Pemala Bhutia	61420	795.00
201	w3209	Pemala Bhutia	67889	1771.20
202	3XC1829691	Pooja Dass	65087	430.00
203	B4808	Pooja Gupta	52590	325.00
204	B4808	Pooja Gupta	63540	699.00
205	pe206	Pragya Gupta	47197	200.00
206	pe206	Pragya Gupta	49694	1535.04
207	i9008	Priyanka Kapoor	59564	6399.00
208	i9008	Priyanka Kapoor	57912	295.00
209	i9008	Priyanka Kapoor	65925	495.00
210	i9008	Priyanka Kapoor	66483	525.00
211	i9008	Priyanka Kapoor	68246	995.00
212	A10495	Radha Raman	56843	1795.00
213	A10495	Radha Raman	62571	1735.68
214	A113	Rajni	37703	40.00
215	A113	Rajni	8012	10.00
216	A113	Rajni	42573	130.00
217	a113	Rajni	54419	375.00
218	3w1817731	Rakhi Nagar	61273	350.00
219	B15310	Ramakant Prasad	44050	1185.00
220	K20715	Rashmi Saini	62495	599.00
221	K20715	Rashmi Saini	49056	200.00
222	K20715	Rashmi Saini	55658	7378.20
223	K20715	Rashmi Saini	63434	4095.00
224	K20715	Rashmi Saini	63658	2705.85
225	K20715	Rashmi Saini	65813	599.00
226	3G1939692	Reena	63660	2705.85
227	R12803	Rekha Navneet	55090	400.00
228	I18415	Renu Mundhara	51332	514.00
229	I18415	Renu Mundhara	57017	395.00
230	I18415	Renu Mundhara	62360	350.00
231	I18415	Renu Mundhara	68000	1695.00
232	IXC17573220	Riiya Aggarwal	57455	325.00
233	3k17344320	Rishika	53727	350.00
234	2e2136784	Ritika Tuteja	52917	115.00
235	2E2136784	Ritika Tuteja	63599	475.00
236	2X2000053	Sakshi	65584	565.00
237	ICX1906462	Samiksha Kumari	64807	695.00
238	5PE2151053	Sana Andaleeb	33781	7821.00
239	s6003	Sangeeta Bhatia	68393	1600.00
240	XC6904	Sangeeta Jerath	56979	350.00
241	XC6904	Sangeeta Jerath	67093	750.00
242	A12613	Sanjeev Kumar	56961	370.00
243	a12507	Santosh Kumar	55568	795.00
244	a12507	Santosh Kumar	64313	650.00

93  
29/7/22

40/c

S.No	Member ID	Name of Member	Acc No.	Amount
76	a895	Dilbagh Singh	64517	895.00
77	a2207	Dinesh Kumar	48970	475.61
78	a2207	Dinesh Kumar	67163	395.00
79	2V17623020	Esha Chhabra	54753	650.00
80	2V17623020	Esha Chhabra	57745	950.00
81	2V17623020	Esha Chhabra	64025	1095.00
82	2V17623020	Esha Chhabra	64072	795.00
83	119115	Garvita Singh	42632	2395.2
84	119115	Garvita Singh	55519	379.00
85	119115	Garvita Singh	59705	795.00
86	119115	Garvita Singh	62273	425.00
87	119115	Garvita Singh	65921	995.00
88	119115	Garvita Singh	62819	375.00
89	a12913	Gaurav Joshi	20514	21.50
90	a12913	Gaurav Joshi	62738	335.00
91	e20115	Geeta Saini	23704	75.00
92	e20115	Geeta Saini	52507	480.00
93	e20115	Geeta Saini	10278	15.00
94	e20115	Geeta Saini	39252	1169.20
95	E20115	Geeta Saini	67692	995.00
96	E20115	Geeta Saini	68425	1099.00
97	XC14304	Geeta Sidharth	55957	449.00
98	XC14304	Geeta Sidharth	61243	572.40
99	XC14304	Geeta Sidharth	66957	699.00
100	a5093	Gopal Singh Verma	57400	4010.70
101	a5093	Gopal Singh Verma	68381	4382.87
102	a5093	Gopal Singh Verma	56859	3369.63
103	3PE17041520	Gopika Pai	60811	450.00
104	a14219	Himani	45894	120.00
105	a14219	Himani	65076	430.00
106	3k17341720	Himani Chawla	67683	175.00
107	3S17021120	Ishika Garg	61627	2010.06
108	3K1943242	Janhvi Singh	54345	3574.33
109	3s1800151	Jayati Palsokar	57816	425.00
110	a11903	John Francis	54973	200.00
111	a11903	John Francis	55369	495.00
112	a11903	John Francis	58277	200.00
113	t15203	Jyoti Raina	66629	2478.00
114	t15203	Jyoti Raina	66808	699.00
115	A9707	K. Palani Swamy	64828	240.00
116	2T1955693	Kajol	58097	525.00
117	2w1865601	Karuna Chaudhary	67546	295.00
118	3R1814151	Kirti	66479	2691.83
119	a795	Kishor Vaid	63206	385.00
120	a795	Kishor Vaid	68259	650.00
121	a795	Kishor Vaid	56980	295.00

S.No	Member ID	Name of Member	Acc No.	Amount
245	2W17630720	Saumya Tripathi	62584	660.00
246	4c17497720	Shalini Singh	29937	30.25
247	4c17497720	Shalini Singh	39332	1738.00
248	y1418	Shashi Bhushan Gupta	62256	550.00
249	PE307	Shatarupa Sinha Majumdar	47931	400.00
250	PE307	Shatarupa Sinha Majumdar	49303	245.00
251	PE307	Shatarupa Sinha Majumdar	55219	295.00
252	PE307	Shatarupa Sinha Majumdar	64911	495.00
253	PE307	Shatarupa Sinha Majumdar	64943	1533.67
254	PE307	Shatarupa Sinha Majumdar	66815	350.00
255	3XE1874371	Sheetal Bora	57717	1377.14
256	3w1817831	Shheetal Jaiswal	62455	315.00
257	3w1817831	Sheetal Jaiswal	62872	327.00
258	k20915	Shivani Tyagi	68240	1295.00
259	k20915	Shivani Tyagi	68350	295.00
260	ph2507	Shreeniwas Tyagi	41021	225.00
261	PH2507	Shreeniwas Tyagi	65154	450.00
262	PH2507	Shreeniwas Tyagi	65369	395.00
263	PH2507	Shreeniwas Tyagi	67430	350.00
264	PH2507	Shreeniwas Tyagi	67447	595.00
265	ph2507	Shreeniwas Tyagi	67022	500.00
266	ph2507	Shreeniwas Tyagi	53308	295.00
267	PH2507	Shreeniwas Tyagi	61759	180.00
268	ph2507	Shreeniwas Tyagi	67497	450.00
269	PH2507	Shreeniwas Tyagi	68029	400.00
270	ph2507	Shreeniwas Tyagi	63650	350.00
271	PH2507	Shreeniwas Tyagi	66237	895.00
272	PH2507	Shreeniwas Tyagi	67414	450.00
273	3W17157620	Shuchi Meena	40285	40.00
274	3W17157620	Shuchi Meena	63783	40.00
275	4c17498020	Simran Sikka	65776	385.00
276	3PE2120594	Sneha Kumari	9595	27.00
277	2W2001133	Sonul Sharma	55054	975.00
278	2W2001133	Sonul Sharma	56006	180.00
279	4a17446320	Sudha Kumari	59309	419.00
280	C13104	Supreeti Das	69014	120.00
281	c13104	Supreeti Das	49761	3167.04
282	3C17323420	Surabhi Maheshwari	66618	360.00
283	A14321	Suraj Karki	47017	150.00
284	A14321	Suraj Karki	64388	847.04
285	PE1207	Sutapa Dutta	37637	336.00
286	PE1207	Sutapa Dutta	52175	695.00
287	PE1207	Sutapa Dutta	66593	895.00
288	ph2810	Swati Shweta	3443	5.00
289	ph2810	Swati Shweta	35201	60.00
290	ph2810	Swati Shweta	41409	50.00

9/29/22

39/c

S.No	Member ID	Name of Member	Acc No.	Amount
122	a795	Kishor Vaid	60775	230.00
123	a795	Kishor Vaid	60778	230.00
124	PH16310	Krishan Meena	40465	250.00
125	PH16310	Krishan Meena	49076	160.00
126	PH16310	Krishan Meena	62708	400.00
127	3c1847161	Kumad Malik	44082	240.00
128	3c1847161	Kumud Malik	60077	430.00
129	3C1847161	Kumud Malik	53137	395.00
130	k21115	M.Divya Gnaneswari	58132	795.00
131	k21115	M.Divya Gnaneswari	59357	3273.66
132	k21115	M.Divya Gnaneswari	68237	850.00
133	3xe17680920	Madhu Salpekar	59304	395.00
134	3xe17680920	Madhu Salpekar	66437	499.00
135	3PE2120314	Mahi Singh	24705	475.20
136	3PE2120314	Mahi Singh	36409	4320
137	ps21718	Mamta Tripathi	19054	25.00
138	ps21718	Mamta Tripathi	40852	200.00
139	ps21718	Mamta Tripathi	46709	102.00
140	ps21718	Mamta Tripathi	56130	300.00
141	ps21718	Mamta Tripathi	61602	375.00
142	ps21718	Mamta Tripathi	66931	750.00
143	ps21718	Mamta Tripathi	66938	750.00
144	ps21718	Mamta Tripathi	68062	450.00
145	3PE17045720	Mankirat Kaur	50929	450.00
146	Y521	Manraj Meena	60159	250.00
147	Y521	Manraj Meena	66151	295.00
148	y1516	Mansi Agrawal	63523	499.00
149	3ps1820181	Mansi Bhadana	49282	300.00
150	3ps1820181	Mansi Bhadana	49447	350.00
151	3ps1820181	Mansi Bhadana	56143	80.00
152	3W17154420	Manvi Sherawat	67899	450.00
153	PH17006	Meena	61757	180.00
154	PH17006	Meena	68595	895.00
155	ph17006	Meena	48835	250.00
156	ph17006	Meena	65843	450.00
157	ph17006	Meena	68606	795.00
158	ph17006	Meena	45450	375.00
159	ph17006	Meena	57533	400.00
160	ph17006	Meena	55127	390.00
161	ph17006	Meena	61594	300.00
162	ph17006	Meena	64113	400.00
163	PH17006	Meena	66161	700.00
164	PH17006	Meena	67020	225.00
165	PH17006	Meena	68573	395.00
166	ph17006	Meena	55803	325.00
167	ph17006	Meena	67021	500.00

S.No	Member ID	Name of Member	Acc No.	Amount
291	ph2810	Swati Shweta	53893	230.00
292	ph2810	Swati Shweta	61218	295.00
293	ph2810	Swati Shweta	63042	625.00
294	ph2810	Swati Shweta	64304	225.00
295	ph2810	Swati Shweta	65960	895.00
296	ph2810	Swati Shweta	66176	950.00
297	ph2810	Swati Shweta	66831	395.00
298	PH2810	Swati Shweta	44304	400.00
299	PH2810	Swati Shweta	56770	300.00
300	PH2810	Swati Shweta	58176	300.00
301	PH2810	Swati Shweta	58770	250.00
302	PH2810	Swati Shweta	59154	400.00
303	PH2810	Swati Shweta	62710	350.00
304	PH2810	Swati Shweta	62764	225.00
305	PH2810	Swati Shweta	64600	695.00
306	PH2810	Swati Shweta	64601	850.00
307	PH2810	Swati Shweta	67660	995.00
308	3ph2022723	Tanya	67007	395.00
309	IXC1824801	Tanya Taneja	67646	595.00
310	K20815	Thoudam Regina Devi	38659	2528.00
311	3g17303020	Unnati Singh	61673	550.00
312	E8704	Uttara Dutta	11852	36.00
313	E8704	Uttara Dutta	45927	466.44
314	E8704	Uttara Dutta	49101	2287.05
315	E8704	Uttara Dutta	63952	325.00
316	E8704	Uttara Dutta	65378	225.00
317	E8704	Uttara Dutta	65607	265.00
318	E8704	Uttara Dutta	67215	1049.00
319	e8704	Uttara Dutta	67638	695.00
320	3G17303220	Vaidehee	63663	3209.85
321	3W17159020	Varsha	65452	175.00
322	ph1607	Veena Sharma	14400	8.00
323	ph1607	Veena Sharma	38010	10.00
324	l19015	Veera Yurngamla Kapai	66404	1295.00
325	l19015	Veera Yurngamla Kapai	67282	295.00
326	IXC17577120	Vidisha Agarwal	34988	95.00
327	IXC17577120	Vidisha Agarwal	65120	310.00
328	IXC17577120	Vidisha Agarwal	54560	1380.00
329	Y320	Vidya Sagar	40254	65.00
330	Y320	Vidya Sagar	42675	38.00
331	Y320	Vidya Sagar	44956	202.90
332	y320	Vidya Sagar	62853	499.00
333	A12713	Vikky Panwar	66314	579.00
334	a1204	Vinod Dubey	62739	335.00
335	A1204	Vinod Dubey	65430	165.00
336	A1204	Vinod Dubey	66339	225.00

38/c

S.No	Member ID	Name of Member	Acc No.	Amount
168	ph17006	Meena	68576	495.00
169	t14903	Monica Gupta	67449	6166.55

S.No	Member ID	Name of Member	Acc No.	Amount
337	a1204	Vinod Dubey	47581	195.00
			<b>G-Total=</b>	<b>2,33,332.60</b>
			<b>Say</b>	<b>2,33,333</b>

Over retention of book beyond specified period is highly irregular.

Hence, ensure that books aforesaid books are duly returned by the students/teachers/staffs. Otherwise cost of the books amounting to **Rs.2,33,333/-** may immediately be recovered from such concerned teachers/staffs, **after due verification of facts and figures**, under intimation to audit alongwith its confirmatory documentary supports.

- 4. Non-recommendations for purchase of books** - Whereas it is noticed neither any written recommendations/suggestions have been obtained by subject teachers & students nor any approval of 'Library Purchase Committee' has been obtained before incurring expenditures on purchases of Library books, which is highly irregular.
- 5. Non-recording of GFR-154 & GFR-155 certificates** – Mandatory certificates as stipulated below Rule-154 & Rule-155 of GFR-2017 are not recorded in any of the bills-of-expenditure, which is highly irregular. Reasons for the same may be elucidated to audit.
- 6. Non-recording of bill verification and other related certificates** – It is noticed that in several bills-of-payment, mandatory expenditure verification and other related certificates were not found recorded on the bills – in confirmation of its financial prudence, correctness & genuineness. Example of a commonly-used format for general category of purchase – is as under for ready reference :-

It is certified :-

- that Bill verified & Passed-for-Payment for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_).
- that Goods received in good condition.
- that Job carried out satisfactorily.
- that above purchase has been duly entered in Consumable / Non-consumable Stock Register at Page no..... at its S.No.....
- that there is no duplicity of purchase or work.
- that no duplicate payment is being made in the above list.
- that above payment has not been claimed & made earlier.
- that all codal formalities has been observed in incurring above expenditure.
- (Rule-154 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that "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."
- (Rule-155 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that "we, 1..... 2..... 3..... members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ department concerned."

Signature: 1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_

( Dated signature & seal of  
(Head of Office & DDO)

**Note** : Above list is illustrative only and not exhaustive ; Unit may add / delete other items, accordingly.

Reasons for aforesaid violations of aforesaid codal formalities may be elucidated to audit.

*[Handwritten signature]*  
29/7/22

**7. Discrepancies in Accession Register** – During test check following discrepancies have been noticed in the currently maintained 'Accession Register' records.

- (a) At the outset, non-maintenance of handwritten 'Accession Register' in prescribed format, which is a record of permanent nature. However, Unit may, at their own choice, continue to maintain hard-copy details of books available in library in 'Accession Sheets' as generated from their locally-made software.
- (b) Non recording of Page Counting Certificate in the 'Accession Sheets'.
- (c) Non-mentioning of volumes for the 'Accession Sheets'.
- (d) Entries regarding loss of books are not recorded in the 'Accession Sheets'. These entries should be shown in the 'Accession Register' as well as 'Accession Sheets', as the stock of these books shall stand physically in stock.

Reasons for the above discrepancies may be elucidated to the audit and the same may be done under intimation to audit.

**8. Non-accounting of fines collected from students** – It has been gathered from Library that :-

- (a) Rs.1/- (one) per day is being charged as late fees from the students for non-return of books on or before its due date of return.
- (b) As per current practice, defaulting students are asked to drop the amount in a 'Fine-Box' on their own, for which no receipt, acknowledgement or account is maintained.
- (c) Nor, any other data/record is maintained for fee collection.
- (d) In the absence of aforesaid co-relating records, it could not be ascertained as to:-
  - (i) how much amount was due from the defaulting students. ;
  - (ii) how much fine-money has realized from the defaulting students. ;
  - (iii) how much fine-money receipt/acknowledgement was issued to defaulting student.
  - (iv) how much fine-money has been found in the 'Fine-Box', at the end of each month. ;
  - (v) how much fine-money has been deposited in the Accounts Sections. ;
  - (vi) how much delay was caused in deposit of fine-money into Accounts Section. ; &
  - (vii) how much fine-money has been remitted into the bank.

Thus, the current procedure followed by the Unit is highly irregular.

**9. Non-production of condemnation records** – Despite repeated reminders, no records pertaining to condemnation of surplus & obsolete books after observing due codal formalities as per GFR-2017 – were shown to audit, which is highly irregular.

**10. Since, above points are illustrative & suggestive only; and not exhaustive, ensure that:-**

- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

36/c

## PARA – 13 : Income-Tax

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.32 dated 26.07.22)

During test-check of 'Income-Tax' records, following irregularities noticed :-

1. **'Income-tax calculation sheet' not maintained** – It is gathered from the Unit that step-wise 'Income-tax calculation sheet' containing :-

- (a) Monthly pay & allowances and its deductions. ;
- (b) Addition of all types of other incomes. ;
- (c) Calculation of House rent allowance exemption.;
- (d) Deduction u/s 80C ,80D,80DD,80G,80GG,80U,etc. ;
- (e) Deduction for new pension scheme 80CCD (contributory pension fund). ;
- (f) Rebate u/s 87 for Income Less than five lakh has also been provided. ;
- (g) Calculations for arriving at the annual tax liability. ;
- (h) etc., etc., etc.

.....are not being maintained by the Unit.

In the absence of aforesaid vital details, audit is unable to offer any comments on accuracy, correctness & genuineness of the Income-Tax calculated & deducted by this College.

As such, current procedure followed by the Unit is highly irregular.

**Hence :-**

- (i) Elucidate reasons for non-maintenance of aforesaid vital Income-Tax document.
- (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports and on such review, if any recoveries arises, same may immediately be made, **after due verifications of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Non-deduction higher education cess** – It is noticed that mandatory higher education cess @ 3+1=4% are not recorded in the pay-sheets, which is irregular. Elucidate reasons for the same.

3. **Improper recording of arrear-bills** – It is noticed in aforesaid MS-Excel generated Pay-statements that different component of arrear-bills are not entered with its head-wise break-up of amounts and is entered in a consolidated manner below one column, which is irregular.

In the absence of aforesaid vital details, audit is unable to offer any comments on accuracy, correctness & genuineness of the Income-Tax calculated & deducted by this College.

As such, current procedure followed by the Unit is highly irregular.

**Hence :-**

- (i) Elucidate reasons for improper maintenance of aforesaid vital details.
- (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports and on such review, if any recoveries arises, same may immediately be made, **after due verifications of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.



35/c

4. **Recovery of income-tax** – During test-check, irregularities were noticed in following cases :-

1		0		Ms.Jyoti Bahl, ??? -- (PBR pg no.???)										(Old I-Tax slab)		FY:2019-20 -- (AY:2020-21)	
Gross Sal	(+)(NPS(G)	(-) Rent rpt	(-) CEA	(-) Hostle/EA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr/bi	House Ply	Capit gains	Othr Sourc	Bank Int	Grs Inc'm		
1,385,837	0	0	0	0	0	0	0	1,385,837	40,000	1,345,837	0	0	0	0	0	0	1,345,837
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut/Fees	Sukn Smdi	UTI/Mutl	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPS-E(Org)	NPS-E(Adj)			<b>Tot 80C+</b>
0	0	0	0	150,000	0	0	0	0	0	0	0	0	0	(0)	0	0	150,000
NPS-E(Ad)		NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Electc veh	80G-Don	Int on bank	Pmt Handip	Othr/Misc			<b>Tot 80D+</b>
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I-Tax	Cess@4%	Due-Tax		I-Tax	Cess@4%	Paid-Tax(1)		I-Tax	Cess@4%	Paid-Tax(2)				I-Tax	Cess@4%	Bal Tax	
171,252	6,850	178,102		168,252	6,730	174,982		0	0	0				3,000	120	3,120	
(a) Short recovery of Income-Tax																	
(b) Hence, outstanding amount of Rs.3120/- may be recovered, after due verifications, under intimation to audit.																	

2		0		Ms.Chandrika Goel, ??? -- (PBR pg no.???)										(Old I-Tax slab)		FY:2019-20 -- (AY:2020-21)	
Gross Sal	(+)(NPS(G)	(-) Rent rpt	(-) CEA	(-) Hostle/EA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr/bi	House Ply	Capit gains	Othr Sourc	Bank Int	Grs Inc'm		
1,326,303	0	0	0	0	0	0	0	1,326,303	40,000	1,286,303	0	0	0	0	0	0	1,286,303
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut/Fees	Sukn Smdi	UTI/Mutl	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPS-E(Org)	NPS-E(Adj)			<b>Tot 80C+</b>
0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0
NPS-E(Ad)		NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Electc veh	80G-Don	Int on bank	Pmt Handip	Othr/Misc			<b>Tot 80D+</b>
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I-Tax	Cess@4%	Due-Tax		I-Tax	Cess@4%	Paid-Tax(1)		I-Tax	Cess@4%	Paid-Tax(2)				I-Tax	Cess@4%	Bal Tax	
198,390	7,936	206,326		114,667	4,587	119,254		0	0	0				83,723	3,349	87,072	
(a) Short recovery of Income-Tax																	
(b) Hence, outstanding amount of Rs.87072/- may be recovered, after due verifications, under intimation to audit.																	

Hence, aforesaid outstanding amount of **Rs.90,192/-** may be recovered, from the officials/ assesseees, after due verifications, under intimation to audit alongwith all confirmatory supporting documents.

5. **Non-production of records** – Despite repeated reminders, following documents were not made available to audit, which is highly irregular :-

- FY-2019-20** – Income-tax records alongwith its support documents of all 'Non-Teaching staffs' of this College.
- FY-2020-21** – Income-tax records alongwith its support documents of all 'Non-Teaching staffs' of this College.
- FY-2021-22** – Income-tax records alongwith its support documents of all 'Teaching staff' and 'Non-Teaching staffs' of this College.

**Non-production of the aforesaid records** shows that **either the record is not being maintained or the production of the same has been purposely avoided**, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned Principal / HOS / DDO of the Unit.

4. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-

- Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
- Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- All related rule position & other Government directives in the matter are duly adhered.

29/7/22



34/c

## PARA – 14 : Payment of 'Special Allowances'

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.25 dated 21.07.22)

During test-check of Pay Bill Registers (PBRs), following irregularities were noticed :-

1. As per Para-3 of OM No.F.No.29/1/2017-E.II(B) dated 11.07.17 issued by Ministry of Finance, Department of Expenditure, Government of India, it was stipulated that –  
".....disbursement of all existing allowances which have **not** been specifically recommended for continuation in terms of Resolution (No.11-1/2016-IC) dated 6<sup>th</sup> July, 2017 shall be discontinued from the salary of the month of July,2017".

Whereas, during test-check of existing pay-sheets, it was noticed that contrary to aforesaid Government orders, different 'Allowances' continued to be paid to the following official till-date, which is irregular :-

(a) 'Bursar Allowance' – Ms.Renu Aggarwal, Associate Professor :-

S.No	FY	Salary sheet no.	Period		No. of Months	Rate	Amount
			From	To			
1	2019-20	NIL	03/19	02/20	12	300	3,600
2	2020-21	NIL	03/20	02/21	12	300	3,600
3	2021-22	NIL	03/21	03/21	1	300	300
G-Total=							7,500

KD file pg-106-109  
& 112.114/r

(b) 'Bursar Allowance' – Ms.Supreeti Das, Associate Professor :-

S.No	FY	Salary sheet no.	Period		No. of Months	Rate	Amount
			From	To			
1	2021-22	NIL	04/21	04/21	1	260	260
2	2021-22	NIL	05/21	02/22	10	300	3,000
3	2022-23	NIL	03/22	06/22	4	300	1,200
G-Total=							4,460

KD file pg-110-111  
& 117/r

2. Hence, in this regard :-
  - (a) Reasons for payment of aforesaid 'Special Allowances' may be elucidated to audit alongwith its confirmatory documentary supports.
  - (b) Otherwise, payment of above inadmissible may immediately be discontinued.
  - (c) Also, recovery of aforesaid overpaid amount of **Rs.11,960/-** may immediately be made from the official concerned, **after due verification of facts & figures**, under intimation to audit alongwith all its confirmatory documentary supports.
3. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
  - (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22

33/c

**PARA – 15 : Service Books**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.15 dated 15.07.22)

During the test-check of Service Books, following irregularities were noticed:-

- 1. Non-availability of important documentary supports / entries related to service matters** – During test-check, it was noticed that following mandatory documents / entries were **not** available in their service books. Some cases (though not exhaustive) are as illustrated below :-

**(a) Teaching staffs**

i) S. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation Teaching	SB pg nos (Both Vols/sides)	1st page							2nd pg		Declaration			Proofs		Nomination			Yrly	Yrly	Leave A/C			Service verification not done after —OR— Remark	
			Aadhar No. GPF / PRAN No.	I-Tax PAN No	CSEHS /WUS Card	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	Edh qual'n + DoB cert'e	SC / ST / OBC	GPF	UTEGIS	DCRG / Gratuity	Family Pension			Annual Incr't signature	UTEGIS – FORM-13	EL – updated		HPL – updated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Alka Bansal, Assistant Professor		X	X	X				X	X	X	X	X		X	X	X	X				X	X	X	X	22.08.1997 to till date
2	Alka Jain, Associate Professor		X	X	X		X		X	X	X	X	X		X	X	X	X				X	X	X	X	20.03.1995 to till date
3	Amit Rohilla, Assistant Professor		X	X	X		X		X	X	X	X			X	X					X	X	X	X	X	07.09.2010 to till date
4	Anamika, Assistant Professor		X	X	X		X		X	X	X				X	X		X				X	X	X	X	25.06.2015 to till date
5	Aneeta Rajendran, Assitant Professor		X	X	X		X		X	X	X	X			X	X						X	X	X	X	16.09.2010 to till date
6	Anita Kapila, Associatet Professor		X	X	X	X	X		X	X	X	X	X		X	X	X	X				X	X	X	X	15.11.1989 to till date
7	Anita Yadav, Associate Professor		X	X	X		X		X	X	X	X			X	X	X	X				X	X	X	X	23.07.2007 to till date
8	Anita, Assistant Professor		X	X	X		X		X	X	X	X	X		X	X	X	X				X	X	X	X	09.01.2009 to till date
9	Anjana Naira Dev, Associate Professor		X	X	X				X	X	X	X	X		X	X	X	X				X	X	X	X	22.03.1995 to till date
10	Anjana Rustagi, Assistant Professor		X	X	X		X		X	X	X	X			X	X	X	X				X	X	X	X	25.05.2015 to till date
11	Anjani Anand, Assistant Professor		X	X	X		X		X	X	X	X	X		X	X	X	X				X	X	X	X	03.08.2007 to till date
12	Aparajita Mohanty, Associate Professor		X	X	X		X		X	X	X	X			X	X					X	X	X	X	X	18.08.2006 to till date
13	Apama Joshi, Associate Professor		X	X	X		X		X	X	X	X	X		X	X	X	X				X	X	X	X	21.02.2008 to till date
14	Arshmeet Kaur, Associate Professor		X	X	X				X	X	X	X			X	X						X	X	X	X	17.07.1995 to till date
15	Arunima Das, Assitant Professor		X	X	X		X		X	X	X	X	X		X	X						X	X	X	X	20.09.2010 to till date
16	B. Vaijyanthi, Associate Professor		X	X	X		X		X	X	X	X			X	X						X	X	X	X	27.03.1995 to till date
17	Beena, Assistant Professor		X	X	X				X	X	X	X	X		X	X	X	X				X	X	X	X	19.10.2015 to till date
18	Bharti R Talwar, Associate Professor		X	X	X				X	X	X	X			X	X						X	X	X	X	17.07.1995 to till date
19	Bhawna Kapoor, Associate Professor		X	X	X				X	X	X	X			X	X						X	X	X	X	17.07.1995 to till date
20	Chaitali Ghosh, Assistant Professor		X	X	X		X		X	X	X				X	X		X			X	X	X	X	X	10.10.2015 to till date
21	Chandana Mukherjee, Associate Professor		X	X	X		X		X	X	X	X			X	X	X	X				X	X	X	X	27.03.1995 to till date
22	Chingrison Kathing, Assistant Professor		X	X	X		X		X	X	X	X			X	X	X	X				X	X	X	X	16.11.2015 to till date
23	Chitra Rajora, Assistant Professor		X	X	X		X		X	X	X	X			X	X						X	X	X	X	23.12.2008 to till date
24	Deepika Chatterjee, Associate Professor		X	X	X		X		X	X	X	X			X	X						X	X	X	X	16.07.1997 to till date

*[Handwritten signature]*  
29/7/22

37c

Sl. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation Teaching	SB pg nos (Both Volis/sides)	1 <sup>st</sup> page						2 <sup>nd</sup> pg		Declaration				Proofs		Nomination			Yrly	Yrly	Leave A/C			Service verification not done after —OR— Remark	
			Aadhar No.	GPF / PRAN No.	I-Tax PAN No	CGEHS /MUS Card	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	Edn qual'n + DoB cert'e	SC / ST / OBC	GPF	UTEGIS	DCRG / Gratuity			Family Pension	Annual Incrt signature	UTEGIS - FORM-13		EL - updated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
25	Deepthi Lehri, Associate Professor		X	X	X				X	X	X	X			X	X	X	X				X	X	X	X	20.09.1995 to till date
26	Dikhsha Bhardwaj, Associate Professor		X	X	X		X		X	X	X	X	X		X	X	X	X				X	X	X	X	16.07.2002 to till date
27	Garvita Singh, Assistant Professor		X	X	X		X		X	X	X				X	X	X	X				X	X	X	X	15.06.2015 to till date
28	Geeta Kichlu, Associate Professor		X	X	X	X			X	X	X	X	X		X	X						X	X	X	X	20.08.1982 to till date
29	Geeta Sidharth, Associate Professor		X	X	X		X		X	X	X	X	X		X	X	X	X				X	X	X	X	20.08.1997 to till date
30	Geeta, Assistant Professor		X	X	X		X		X	X	X				X	X		X			X	X	X	X	X	25.05.2015 to till date
31	Jasvinder Singh, Assistant Professor		X	X	X		X		X	X	X			X	X	X		X				X	X	X	X	10.10.2015 to till date
32	Joya Bhattacharya, Associate Professor		X	X	X	X	X		X	X	X	X		X	X	X						X	X	X	X	03.04.1995 to till date
33	Jyoti Raina, Associate Professor		X	X	X		X		X	X	X	X			X	X						X	X	X	X	25.10.1999 to till date
34	Kavita Vasudev, Professor		X	X	X				X	X	X	X			X	X	X	X				X	X	X	X	17.07.1996* to till date
35	Krishna Meena, Assistant Professor		X	X	X				X	X	X	X			X	X	X	X				X	X	X	X	24.11.2010 to till date
36	Kuntal, Associate Professor		X	X	X	X	X		X	X	X				X	X	X	X				X	X	X	X	14.10.2015 to till date
37	Leisan Judith, Assistant Professor		X	X	X		X		X	X	X	X			X	X	X	X				X	X	X	X	12.02.2009 to till date
38	M.Divya Gnaneshwari, Assistant Professor		X	X	X		X		X	X	X				X	X	X	X				X	X	X	X	10.10.2015 to till date
39	Madhu Yashpal, Assistant Professor		X	X	X		X		X	X	X				X	X		X				X	X	X	X	10.10.2015 to till date
40	Mamta Tripathi, Assistant Professor		X	X	X		X		X	X	X				X	X	X	X				X	X	X	X	25.06.2015 to till date
41	Mamtesh Singh, Assistant Professor		X	X	X		X		X	X	X				X	X	X	X				X	X	X	X	10.10.2015 to till date
42	Mandakini Das, Associate Professor		X	X	X				X	X	X	X	X		X	X	X	X				X	X	X	X	09.08.1996 to till date
43	Manju Khosla, Assistant Professor		X	X	X				X	X	X	X			X	X	X	X				X	X	X	X	03.12.2010 to till date
44	Manju Kumari Saroj, Assistant Professor		X	X	X		X		X	X	X	X			X	X						X	X	X	X	19.10.2015 to till date
45	Manju Sahai, Associate Professor		X	X	X				X	X	X	X	X		X	X	X	X				X	X	X	X	06.09.1993 to till date
46	Meena, Associate Professor		X	X	X		X		X	X	X	X		X	X	X						X	X	X	X	19.07.2006 to till date
47	Monica Gupta, Associate Professor		X	X	X				X	X	X	X			X	X						X	X	X	X	14.09.1999 to till date
48	Mudita Mohile, Associate Professor		X	X	X		X		X	X	X	X			X	X						X	X	X	X	22.12.2004 to till date
49	Munish, Assistant Professor		X	X	X		X		X	X	X	X		X	X	X						X	X	X	X	03.01.2011 to till date
50	N.Chamdrika Devi, Assistant Professor		X	X	X		X		X	X	X	X		X	X	X						X	X	X	X	26.07.2007 to till date
51	Nanmongi Patton, Assistant Professor		X	X	X		X		X	X	X	X	X		X	X		X	X			X	X	X	X	09.08.2007 to till date
52	Neena Kumar, Assistant Professor		X	X	X		X		X	X	X				X	X	X	X				X	X	X	X	10.10.2015 to till date
53	Neera Pant, Associate Professor		X	X	X		X		X	X	X	X			X	X	X	X				X	X	X	X	13.03.1995 to till date
54	Neha Sharma, Assistant Professor		X	X	X		X		X	X	X				X	X	X	X			X	X	X	X	X	19.10.2015 to till date
55	Nidhi Gupta, Associate Professor		X	X	X		X		X	X	X	X			X	X	X	X				X	X	X	X	22.08.1997 to till date

*[Handwritten signature]*  
29/7/22

31/2

Sl. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation Teaching	SB pg nos (Both Vol/sides)	1 <sup>st</sup> page						2 <sup>nd</sup> pg		Declaration				Proofs		Nomination			Yrly	Yrly	Leave A/C			Service verification not done after —OR— Remark	
			Aadhar No.	GPF / PRAN No.	i-Tax PAN No	CGEHS /WUS Card	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	Edn qual'n + DoB cert'e	SC / ST / OBC	GPF	UTEGIS	DCRG / Gratuity			Family Pension	Annual Incrt' signature	UTEGIS - FORM-13		EL - updated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
56	Nisha Saini, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X				X	X	X	X	X	20.10.2015 to till date
57	Nitish Kumar, Assistant Professor		X	X	X	X	X	X	X	X	X	X	X		X	X						X	X	X	X	10.06.2015 to till date
58	Niyati Singh, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	20.10.2015 to till date
59	Parvati Sharma Chandla, Associate Professor		X	X	X			X	X	X	X	X		X	X	X						X	X	X	X	23.11.2010 to till date
60	Pooja Gupta, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X						X	X	X	X	23.04.2008 to till date
61	Pooja Rani, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	17.07.2006 to till date
62	Poonam Phogat, Associate Professor		X	X	X			X	X	X	X	X			X	X	X	X				X	X	X	X	09.09.2010 to till date
63	Poonam Sharma, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X			X	X	X	X	X	16.07.2007 to till date
64	Prachi Kalra, Associate Professor		X	X	X			X	X	X	X	X	X		X	X						X	X	X	X	10.01.2004 to till date
65	Pragya Gupta, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	16.06.2006 to till date
66	Preeti Pant, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	16.07.1998 to till date
67	Priyanka Pandey, Assistant Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	16.07.2008 to till date
68	Purnima Agrawal, Assistant Professor		X	X	X			X	X	X	X	X	X		X	X	X	X				X	X	X	X	21.07.2011 to till date
69	Ramakant Prasad, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X			X		X	X	X	X	08.09.2010 to till date
70	Ramanbir Bindra, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	01.08.1996 to till date
71	Rasmi Saini, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	09.11.2015 to till date
72	Reema Khurana, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	-	X				X	X	X	X	X	25.05.2015 to till date
73	Rekha Gupta, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	27.08.1991 to till date
74	Renu Aggarwal, Associate Professor		X	X	X			X	X	X	X	X			X	X	X	X				X	X	X	X	27.03.1995 to till date
75	Renu Mundhara Soni, Asstttant Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	25.05.2015 to till date
76	Rima Chauhan, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X						X	X	X	X	15.12.2010 to till date
77	Ruchitra Gupta, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X				X	X	X	X	X	25.05.2015 to till date
78	Sabeen Hasan Rizvi, Associate Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	09.09.2010 to till date
79	Salma Khan, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X			X	X	X	X	X	19.10.2015 to till date
80	Sangeeta Bhatia, Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	06.09.1991 to till date
81	Sangeeta Jerath, Associate Professor		X	X	X	X	X	X	X	X	X	X			X	X						X	X	X	X	29.08.1986 to till date
82	Sapna Malhotra, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	08.09.2010 to till date
83	Sarath Babu, Assistant Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X			X		X	X	X	X	19.10.2015 to till date
84	Seema Sharma, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	10.06.2015 to till date
85	Shashi Chawla, Professor		X	X	X			X	X	X	X	X	X		X	X	X	X				X	X	X	X	15.07.1996 to till date

9/3/2022

30/c

i) S. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation <u>Teaching</u>	SB pg nos (Both Vols/sides)	1st page						2nd pg		Declaration			Proofs		Nomination			Yrly	Yrly	Leave A/C			Service verification not done after  —OR— Remark		
			Aadhar No.	GPF / PRAN No.	I-Tax PAN No	CGEHS /MUS Card	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	Edn qual'n + DoB cert'e	SC / ST / OBC	GPF	UTEGIS			DCRG / Gratuity	Family Pension	Annual Incr't signature		UTEGIS - FORM-13	EL - updated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
86	Shatarupa Sinha, Assistant Professor		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				X	X	X	X	19.01.2005 to till date
87	Shivani Tyagi, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	10.10.2015 to till date
88	Shreeniwas Tyagi, Associate Professor		X	X	X	X	X	X	X	X	X	X	X	X	X	X						X	X	X	X	21.07.2007 to till date
89	Smita Roy, Associate Professor		X	X	X	X	X	X	X	X	X	X	X	X	X	X						X	X	X	X	29.08.2006 to till date
90	Smriti Sharma, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	10.10.2015 to till date
91	Suchitra Bharti, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	25.05.2015 to till date
92	Suman Lata, Associate Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	16.01.2004 to till date
93	Sumant Meena, Assistant Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	07.09.2010 to till date
94	Supreeti Das, Associate Professor		X	X	X	X	X	X	X	X	X	X	X	X	X	X						X	X	X	X	17.07.1995 to till date
95	Supriya Singh, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	10.10.2015 to till date
96	Surbhi Srivastava, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X						X	X	X	X	10.11.1989 to till date
97	Sutapa Dutt, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	08.08.2007 to till date
98	Swati Shweta, Associate Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	22.11.2010 to till date
99	Sweta Mishra, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	16.06.2007 to till date
100	Tenzin Nyibum Butia, Assistant Professor	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X		X	X	X	X	X	X	13.10.2015 to till date
101	Thoudam Regina Devi, Assistant Professor		X	X	X	X	X	X	X	X	X	X			X	X	X	X				X	X	X	X	10.10.2015 to till date
102	Tripti Kumari, Assistant Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	19.10.2015 to till date
103	Uttara Dutta, Associate Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	23.08.1988 to till date
104	Vandana Luthra, Professor		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X				X	X	X	X	17.07.1995 to till date
105	Veena Sharma, Associate Professor		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				X	X	X	X	23.07.2007 to till date
106	Vera Yurngamla Kapai, Assistant Professor		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				X	X	X	X	25.05.2015 to till date

(b) Non-Teaching staffs

S. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation <u>Non-Teaching</u>	SB pg nos (Both Vols/sides)	1st page						2nd pg		Declaration			Proofs		Nomination			Yrly	Yrly	Leave A/C			Service verification not done after  —OR— Remark		
			Aadhar No.	GPF / PRAN No.	I-Tax PAN No	CGEHS /MUS Card	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	Edn qual'n + DoB cert'e	SC / ST / OBC	GPF	UTEGIS			DCRG / Gratuity	Family Pension	Annual Incr't signature		UTEGIS - FORM-13	EL - updated
2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	

Handwritten signature and date: 29/7/22

29/c

S. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation <u>Non- Teaching</u>	SB pg nos (Both Vols/sides)		1st page					2nd pg		Declaration			Proofs		Nomination			Yrly	Yrly	Leave A/C			Service verification not done after  —OR— Remark		
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24		25	26
1	Akhilesh Thakur, Daftri	X	X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	23.03.1994 to till date
2	Amita Verma, Section Officer Accounts		X	X	X	X	X	X	X	X	X	X	X	X	X						X	X	X	X	X	02.02.1990 to till date
3	Anita, Lab Assistant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	10.07.2007 to till date
4	Anuj Bhardwaj, Sr. Technical Assistant		X	X			X	X	X	X	X	X	X	X	X		X				X	X	X	X	X	15.01.2019 to till date
5	Ashok Kumar Rana, Lab Assistant		X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	13.03.1990 to till date
6	Baleshwar Prasad, Lab Assistant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	16.07.1997 to till date
7	Brimanand, Library Attendant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	21.11.1994 to till date
8	Deepak Chandra, Administrative Officer (Accounts)		X	X				X	X	X	X	X	X	X	X						X	X	X	X	X	15.10.2010 to till date
9	Deepika Rana, Assistant		X	X			X		X	X	X	X	X	X	X		X				X	X	X	X	X	22.02.2019 to till date
10	Dinesh Kumar, Lab Assistant		X	X				X	X	X	X	X	X	X	X						X	X	X	X	X	10.07.2007 to till date
11	Francis John, Senior Assistant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	01.11.2006 to till date
12	Gopal Singh, Lab Assistant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	06.03.1990 to till date
13	Govind Ballabh, Lab Assistant		X	X				X	X	X	X	X	X	X	X						X	X	X	X	X	29.07.1993 to till date
14	Harveer Singh, Driver		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	15.09.2009 to till date
15	Hem Raj, Lab Assistant		X	X			X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	19.02.1990 to till date
16	Himani, Semi Professional Assistant		X	X			X		X	X	X	X	X	X	X	X	X				X	X	X	X	X	19.09.2019 to till date
17	Inderjeet Yadav, Lab Attendant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	19.07.2007 to till date
18	Jay Prakash Rawat, Lab Assistant		X	X	X		X	X	X	X	X	X	X	X	X						X	X	X	X	X	26.10.1993 to till date
19	Jintendra Kumar Bandhu, Assistant		X	X				X	X	X	X	X	X	X	X						X	X	X	X	X	15.09.2008 to till date
20	JitenderYadav, Junior Assistant		X	X			X	X	X	X	X	X	X	X	X	X	X				X	X	X	X	X	13.03.2019 to till date
21	Khan V.S., Administrative Officer		X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	22.05.1984 to till date
22	Kiran, Lab Attendant		X	X				X	X	X	X	X	X	X	X						X	X	X	X	X	14.12.2012 to till date
23	Kishor Chandra, Lab Assistant		X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	13.03.1990 to till date
24	Kishor Vaid, Semi Professional Assistant		X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	07.04.1992 to till date
25	Kunwar Pal, Mali		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	03.12.2008 to till date
26	Kusum Devi, Waterwoman ,		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	0505.1994 to till date
27	Lilima Minz , Lab Assistant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	23. 09.1986 to till date
28	Mahesh Prasad, Senior Assistant		X	X			X	X	X	X	X	X	X	X	X						X	X	X	X	X	18.07.1994 to till date
29	Manish Kumar, Junior Assistant		X	X			X		X	X	X	X	X	X	X	X	X				X	X	X	X	X	13.03.2019 to till date
30	Manju Devi, Lab Assistant		X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	06.05.1986 to till date

29/1/22

28/2

S. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation <u>Non-Teaching</u>	SB pg nos (Both Vols/sides)		1st page				2nd pg		Declaration			Proofs		Nomination			Yrly	Yrly	Leave A/C		Service verification not done after  —OR— Remark						
		3	4	Aadhar No.	GPF / PRAN No.	I-Tax PAN No	CGEHS /MUS Card	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	Edn qual'n + DoB cert'e	SC / ST / OBC	GPF	UTEGIS	DCRG / Gratuity	Family Pension		Annual Incr't signature	UTEGIS - FORM-13	EL - updated	HPL - updated	Other leaves	26
		2																										
31	Manju Sati, Lab Assistant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		11.11.1988 to till date	
32	Manoj Kumar, Assistant			X	X		X	X	X	X	X	X	X	X	X						X	X	X	X	X		03.11.2009 to till date	
33	Manoj Kumar, Senior Assistant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		02.11.1993 to till date	
34	Mohd. Afzal, Junior Assistant			X	X			X	X	X	X	X	X	X	X		X	X			X	X	X	X	X		13.03.2019 to till date	
35	Mukesh Kumar, Office Attendant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		16.04.1997 to till date	
36	Narender Sharma, Office Attendant			X	X		X	X	X	X	X	X	X	X	X						X	X	X	X	X		23.03.1994 to till date	
37	Naresh Kumar, Lab Assistant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		12.07.2007 to till date	
38	Nitin Negi, MTS Laboratory			X	X			X	X	X	X	X	X	X	X		X	X			X	X	X	X	X		01.06.2018 to till date	
39	Om Parkash, Safai Karamchari			X	X			X	X	X	X	X	X	X	X		X	X			X	X	X	X	X		29.301.1993 to till date	
40	P. N. Gairola, Lab Assistant			X	X		X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		29.12.1988 to till date	
41	Pancham Singh, Lab Assistant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		11.07.2007 to till date	
42	Parveen Singh, Assistant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		21.10.2009 to till date	
43	Prameela T. Mani, Office Attendant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		15.04.1996 to till date	
44	Praveen Kumar, Lab Attendant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		13.07.2007 to till date	
45	Radha Raman Shakya, Lab Assistant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		26.10.1993 to till date	
46	Raj Kumar, Lab Assistant			X	X				X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		23.03.1984 to till date	
47	Rakesh Kumar Singh, Lab Attendant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		09.07.2007 to till date	
48	Rajni, Lab Assistant			X	X	X			X	X	X	X	X	X	X						X	X	X	X	X		09.07.2007 to till date	
49	Sanjeev Kumar, Lab Assistant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		31.12.2012 to till date	
50	Santosh Kumar, Lab Assistant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		09.07.2017 to till date	
51	Sateesh Giri, Lab Attendant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		13.07.2007 to till date	
52	Sayyid Umar Farooq			X	X			X	X	X	X	X	X	X	X		X				X	X	X	X	X		14.01.2019 to till date	
53	Shailender Kumar, Lab Attendant			X	X				X	X	X	X	X	X	X						X	X	X	X	X		16.07.2007 to till date	
54	Shailender Singh Rawat, Senior Assistant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		01.11.2006 to till date	
55	Shashi Bala, Lab Assistant			X	X				X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		29.12.1988 to till date	
56	Shekhar Chand, Lab Assistant			X	X				X	X	X	X	X	X	X		X	X			X	X	X	X	X		16.07.1997 to till date	
57	Sher Bahadur Yadav, Lab Attendant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		14.12.2012 to till date	
58	Shiv Shankar, Libray Assistant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		21.11.1994 to till date	
59	Sone Lal Yadav, Lab Assistant			X	X			X	X	X	X	X	X	X	X						X	X	X	X	X		16.07.1997 to till date	
60	Sunil Kohli, Section Officer(Admn)			X	X			X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		01.07.1991 to till date	

29/c

S. No	Name of the official (Sh./Smt./Ms./Dr./Prof)/Designation <u>Non- Teaching</u>	SB pg nos (Both Vols/sides)		1st page				2nd pg		Declaration		Proofs		Nomination			Yrly	Yrly	Leave A/C		Service verification not done after  —OR— Remark				
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		22	23	24	25
61	Suraj Karki, Chowkidar			X	X			X	X	X	X	X	X	X	X					X	X	X	X	X	04.09.2002 to till date
62	Vijay Kumar Pandey, Lab Assistant			X	X			X	X	X	X	X	X	X	X					X	X	X	X	X	14.12.2012 to till date
63	Vikky Panwar, Library Attendant			X	X			X	X	X	X	X	X	X	X					X	X	X	X	X	11.12.2012 to till date
64	Vinod Dubey, Lab Assistant			X	X			X	X	X	X	X	X	X	X					X	X	X	X	X	05.08.1986 to till date

In the matter of above, it is stated that: -

- (a) 'X' in above Table denotes that irregularity exist in the particular case and requires necessary rectifications of the said irregularities / omissions, after due verification.
- (b) Above list is illustrative only & not exhaustive. Unit may review all cases on above lines.

2. **Non production of Service Books-** The following service books have not been produced before the audit.

S.No	Name (Sh./Smt./Ms./Dr.) and Designation
1	Promila Malhotra, Officiating Principal
2	Sheela Dubey, Associate Professor
3	Sonali Ahuja, Associate Professor
4	Romita Popli, Associate Professor
5	Chhaya Sawhney, Associate Professor
6	Sailaja, Associate Professor
7	Rajkumari Smejita Devi, Assistant Professor
8	Alka Saikia, Associate Professor
9	Rekha Navneet, Associate Professor
10	Pallavi VAid, Associate Professor
11	Rashmi Bhardwaj, Associate Professor
12	Sheela Kumari, Associate Professor
13	Mukesh Gautam, Assistant Professor
14	Pemala Bhutia, Assistant Professor
15	Manesha Roy, Assistant Professor
16	Anita Bhatt, Assistant Professor
17	Ragini Singh, Assistant Professor
18	Deoraj Singh, Assistant Professor
19	Rita Bhatla, Associate Professor
20	Geeta Saini, Assistant Professor
21	Hira Joshi, Assistant Professor
22	Neeraj Singh, Assistant
23	Dilbagh Singh, Professional Assistant
24	Arun Kumar, Lab Assistant
25	Palani Swamy, Lab Assistant
26	Devender Khandari, Lab Assistant

29/7/22



26/2

27	Gaurav Joshi, Lab Assistant
28	Arvind Kumar, Lab Assistant
29	Govind Singh, Lab Assistant
30	Mukesh Kumar Meena, Lab Assistant

3. **Some other observations in general regarding maintenance of service books are** – Since Service Book is the most important document of a Government servant, it is suggested that :-
- (a) **Page numbering** – Ensure that all pages in the Service Books (left-side & right-side) are duly page numbered. Also, volume numbers are clearly mentioned.
  - (b) **10% Service Book securitization by HOO** – As per GOID(1) and GOIO(4) under Rule SR-199 – The HOO should scrutinize atleast 10% of these documents (Service Books and Leave Account) and initial the same in token of having done so – (where HOO had delegated powers to a subordinate Gazetted Officer under him to attest entries in Service Books). But no such action seems to have been taken in the unit.
  - (c) **Duplicate Service Book** – As per SR-198(1), it is stipulated that – “The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained by the Head of the Office and the second copy should be given to the Government servant for safe custody.....”. Further, as per SR-198(2), it is stipulated that – “In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation.....”
  - (d) **Re-attestation of particulars** – Particulars recorded on the 1<sup>st</sup> page of each service-book is required to be re-attested by HOO, after every five years.
  - (e) **Revision of older nomination forms** – It was also noticed that the nomination papers in respect of GPF, DCRG and UTEGIS of many of the employees were dating back to their period of initial joining in government service. It is presumed that several changes might have happened in life the Government servant. Hence, it is suggested that such old nomination case may be identified and officials concerned may be requested to review their nominations & if desired, revised such nomination forms, as per admissibility of rules.
  - (f) **Torn condition** – Some service books were found literally in pages or tom condition. Hence, it is suggested that such service book may be immediately got mended so as to obviate loss of any important pages/information related to service of the concerned official.
  - (g) **Leave A/c** – Leave account of all official may be duly updated, after due verifications.
  - (h) **Recordings in SB** – All recording in Service Books may be with detailed self-explanatory, clear & legible handwriting alongwith seal & dated-signature of HOO.
  - (i) **F/N & A/N recordings** – While recording all orders, the date of its effect alongwith the fact of ‘Forenoon’ (F/N) / ‘Afternoon’ (A/N) – may be explicitly / distinctly mentioned with bold & underlined letters using highlighter.
  - (j) **Pasting of orders** – All vital documents related to the service events of the officials, which does affect their pay (like appointment, promotion, financial upgradation, etc. etc) may be aptly pasted on its relevant pages alongwith recording of its comprehensive self-explanatory entries under the seal & dated-signature of HOO – for records & ready references in future.
  - (k) **Option letters** – Ensure that attested photocopies of option letters, if any, submitted by the officials in connection with their pay-fixations – may be duly pasted in Service Books.

29/1/22

29c

- (l) **Maintenance of documents** – Ensure that oversized papers or loose papers are not kept in Service Books.
  - (m) **Blank pages** – In many cases, 1<sup>st</sup> page of the PART-II of the service book of the official was found blank. Ensure that same is duly filled with factual information's & duly certified.
  - (n) **Unattested cutting & overwriting's** – Numerous cutting & overwriting noticed in the several Service Books, which were **not** found attested by the Head-of-the-unit.
  - (o) **Maintain Service Book as per rules** – Service Book of all the officials may be maintained strictly in accordance with Rule SR-196 to SR-203 as well as all the other related guidelines/directions issued by the Government from time to time in this regard.
4. Since above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under s intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22

## **PARA – 16 : Pay-fixation**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.36 dated 27.07.22)

During test-check of 'Pay fixation' records, following irregularities were noticed :-

### **1. Ms.Neera Pant, Lecturer (Psychology) – It is noticed that :-**

#### **(a) Date of Joining (13.03.1995) :-**

- (i) **SB-pg-4** – Date of appointment of the official is recorded as 13.03.1995.
- (ii) **SB-pg-4** – Neither 'detailed & self-contained particulars / reasons' not recorded nor 'pay-scales' recorded in the Service Book, which is irregular.
- (iii) **SB-pg-2** – It is ascertained that the official is appointed in the pay-scale of Rs.2200-4000.

Whereas, pay of the official on date-of-joining is fixed at the stage of Rs.2,275/-.

In this regard :-

- (a) Either, justifications may be made alongwith confirmatory supporting documents of relevant rules & guidelines
- (b) Or, necessary recovery of overpayment may immediately be made, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

### **2. Incomplete recordings in Service Book – It is noticed that :-**

- (a) **Cramped recording in Service Book** – For example, in most Service Books of the officials who had completed more than 25 years of service only 2-3 pages out of 35 paged service book has so far been utilized and rest pages are lying blank, which is irregular.
- (b) **Non-recorded of chronological, sequential and self-explanatory remarks** – Instead of recording chronological, sequential and self-explanatory remarks, it is noticed in most of the Service Books that cramped and one-lined remarks are recorded in Service Book.
- (c) **Non-recorded of full particulars / reasons of pay-fixations** – It is noticed that in the event of raise of pay, detailed & self-contained 'particulars / reasons' including its relevant Government rule number and guideline number of such pay-fixations – are not recorded in Service Books, which is irregular.
- (d) **Non-recorded of 'with effect date'** – It is noticed in several cases that 'with effect date' of the service related events especially date-of-promotion, date-of-financial-upgradation, etc. – are not recorded in Service Books, which is irregular.
- (e) **Non-recorded of pay-scales** – It is also noticed that in the event of raise of pay, detailed 'pay-scales', 'Grade-Pay', 'Pay-Level', 'Pay-Cell', 'etc.' – are not recorded in Service Books, which is irregular.
- (f) **Non-recording of pay-fixation calculations** – It is also noticed that in the event of raise of pay, detailed & self-contained 'pay-fixation calculations' alongwith pasting of its relevant orders – are not recorded in Service Books, which is irregular.

In the absence of above vital documents, audit is unable to offer any definite comments on pay-fixations recorded in Service Book of the officials.

23/c

3. **Hence, to be done, now :-**

- (a) Reasons for aforesaid violation of may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

4. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**

- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

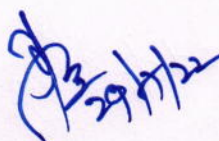
  
29/7/22

**PARA – 17 : Non-charging of Rent, Electricity, Water charges, etc. from SBI Bank**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No:06 dated 11.07.22)

During test-check of records, following irregularities were noticed :-

1. **Non-production of any documents related to lease-agreement to SBI** – Codal-formalities-confirming-documents containing comprehensive '*Terms & Conditions*' of lease-agreement alongwith rental value realized in respect of the property let-out to State Bank of India (SBI) Bank for carrying-out its commercial activities within the premises of this College – not made available to audit despite repeated reminders, which is highly irregular. In the absence of above, instant subject could not examined in its letter & sprits.
2. **Loss of revenue on account of non-charging of rent, electricity charges, water charges, etc. from SBI** – It is gathered from the Unit that a full-fledged bank run by State Bank of India (SBI) is functioning within the college premises, since-long (probably from 2005 onwards to till-date), which is involved in its commercial activities and doing some flourishing profitable business for itself **but no Rent, Electricity charges, Water charges, etc. are being paid by the bank to the College, which is direct loss of revenue to Government ex-chequer** ; and thus, is highly irregular.
3. **In action of College despite previous audit para** – Similar discrepancy had also been indicated during previous-audit-period of 2015-17 vide their Audit Para-3 (Memo No.5 dated 20.11.2018). Whereas, aforesaid Paras are still lying outstanding, as the Unit had yet not bothered to consider or rectify above irregularities and is blatantly continuing it till-date, which is again highly irregular.
4. **Hence :-**
  - (i) Reasons for affording and continuing aforesaid direct loss of revenue to Government ex-chequer may be elucidated to audit.
  - (ii) Necessary corrective actions may immediately be taken in consultation with PWD '*Rent Fixation Committee*' authorities and unpaid Rent, Electricity charges, Water charges, etc may be recovered from aforesaid SBI Bank **from the date of occupation of the premises to till-date, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
  - (iii) Also, such corrective actions may continue to be implemented for future as is decided by PWD '*Rent Fixation Committee*' authorities, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
5. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**
  - (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under s intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.



2/c

## **PARA – 18 : Cricket Academy contract with M/s RP Cricket Academy**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.17 dated 18.07.22)

During test-check of 'Cricket Academy contract' related records of current-audit-period, following irregularities were noticed :-

1. **Combined file maintained for different contracts executed by this College** – The so-called 'Contract files' provided to audit were found to be combined for different contracts of this College instead of maintaining separate file for each contracts. Thus, the current practice followed by the college is irregular.
2. **No 'File numbering' maintained** – The so-called 'Contract files' provided to audit were not found numbered in proper manner, which is contraventions of following Rule-95(8) of Manual of Office Procedure 2010, wherein it is stipulated that – "Every file will be assigned a file number which will consist of : (a) the serial number allotted to the standard head ; (b) the serial number of the file opened during the year under the standard head ; (c) the year of opening the file (all four digits e.g. 2008, 2009 etc.) ; and (d) an abbreviated name/symbol identifying the section". Thus, the current practice followed by the college is irregular.
3. **Pages in file are not sequentially numbered** – The so-called 'Contract files' provided to audit were not found serially page numbered, which is contraventions of following rules of Manual of Office Procedure 2010, wherein it is stipulated that – (a) **Rule-43(1)** – "Every page in each part of the file (viz., notes, correspondence, appendix to notes, and appendix to correspondence) will be consecutively numbered in separate series.....on the right top corner....." and (b) **Rule-43(2)** – "Each item of correspondence in a file, whether receipt or issue, will be assigned a serial number which will be displayed prominently in red ink at the top middle of its first page". Thus, the current practice followed by the college is irregular.
4. **Non-production of any documents related to 'Cricket Academy contract' during current-audit-period – (I)** – In the context of 'Cricket Academy contract' with M/s RP Cricket Academy, only a letter bearing no.GC/54/2021/3660 dated 03.03.2021 has been furnished by the Unit to audit, wherein it is remarked that '....college has decided to extend the contract for another two years w.e.f. 01.04.2020 to 31.03.2022 on a monthly rental of Rs.63,670/- with 18% GST in addition with a provision of 5% increase in the rentals per annum thereafter....'.  
Whereas, as per Rule-225(xv) of GFR 2017, it is stipulated that – 'Normally no extensions of the scheduled delivery or completion dates should be granted except where events constituting force majeure, as provided in the contract, have occurred or the terms and conditions include such a provision for other reasons'.  
Thus, current process followed by the Unit is irregular.
5. **Non-production of any documents related to 'Cricket Academy contract' during current-audit-period – (II)** – Further, in the context of 'Cricket Academy contract' with M/s RP Cricket Academy, it is stated that :-
  - (a) Documents confirming **administrative approval of Governing Body** for initiating tender processing in selection of 'Cricket Academy contract' – not available on records, which is irregular.
  - (b) Documents confirming **constitution of committee** for selection of 'Cricket Academy' contractor – not available on records, which is irregular.

29/7/22

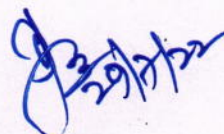
20/10

- (c) Documents confirming **approval of 'Terms & Conditions'** of the desired '*Cricket Academy contract*' contract before initiating tender processing – not available on records, which is irregular.
  - (d) Documents confirming **wide publicity for invitation of two-bid tenders** from interested & prospective bidders for '*Cricket Academy contract*' so that best competitive rates and services could have achieved – like advertisement in leading newspaper, Notice Boards, UGC website, GNCTD website, CPP portal, etc., etc., etc. – not available on records, which is irregular.
  - (e) Documents confirming **issue of NIT advertisement** in respect of '*Cricket Academy contract*' – not available on records, which is irregular.
  - (f) Documents confirming **diarization of sealed two-bid tender documents** received in response to aforesaid invitation of tenders – not available on records, which is irregular.
  - (g) Documents confirming **process of opening of sealed tender box** – not available on records, which is irregular.
  - (h) Documents confirming **testimonial signatures of 'Cricket Academy contract' Committee members** in confirmation of sealed two-bid tender documents being found in the aforesaid tender box – not available on records, which is irregular.
  - (i) Documents confirming **process of opening of various sealed technical bids** – not available on records, which is irregular.
  - (j) Documents confirming **process of opening of various sealed financial bids** received of aforesaid successful technical bidders – not available on records, which is irregular.
  - (k) Documents confirming **comparative statements** in selection of aforesaid successful financial bidders as L1 & its conclusion thereof – not available on records, which is irregular.
  - (l) Documents confirming **obtaining of prior approval of Governing Body** in selection and awarding of work to successful L1 agency M/s RP Cricket Academy for '*Cricket Academy contract*' – not available on records, which is irregular.
  - (m) Documents confirming **obtaining 'Performance Security' from L1** in respect of '*Cricket Academy contract*' – not available on records, which is irregular.
  - (n) Documents confirming **inclusion of 'Penalty' clause** is not included in the '*Terms & Conditions*', which is irregular.
  - (o) Documents confirming **revenue realized** in respect M/s RP Cricket Academy for carrying-out its commercial activities within the premises of this College during the current-audit-period-2019-22– not made available to audit despite repeated reminders, which is highly irregular.
  - (p) As such, in absence of above, instant subject could not be examined in its letter & sprits.
  - (q) **To be done, now** – With regard to above points :-
    - (i) Reasons for aforesaid irregularities may be elucidated to audit.
    - (ii) Above irregularities may point-wise & explicitly be placed before competent authority at Governing Body as well as Department of Higher Education, GNCTD HQ-Level for their appraisal & subsequent, decision in the matter.
6. **Monthly 'Rent'/'Revenue' from contractor** – In the situation of non-availability of related records, it is not known as to what & how monthly '*Rent'/'Revenue*' has been realized during the current-audit-period from the contractor M/s RP Cricket Academy on account of the '*Cricket Academy contract*' of this College. Thus, current process followed by the Unit is irregular.

29/10/22

19/c

7. **Proof of deposit of GST into Government account** – It is gathered that 18% GST has been charged on the monthly rent/revenue payable by above contractor. Testimonials of deposit of aforesaid GST amounts into Government account not made available to audit, which is irregular.
8. **Non-availability of 'Dues' register** – A permanent register to control the proper & timely recovery of rent, water & electricity charges is not being maintained, which is irregular.
9. **Hence :-**
  - (a) Reasons for the aforesaid irregularities may be elucidated to audit.
  - (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
10. Since above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**
  - (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
  - (b) Also, other cases may be reviewed & rectified on the above lines, under s intimation to audit.
  - (c) All related rule position & other Government directives in the matter are duly adhered.





18/c

**PARA – 19 : Tennis Academy contract with M/s Team Tennis (India) Pvt Ltd**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.16 dated 18.07.22)

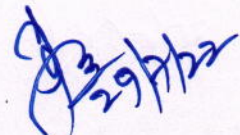
During test-check of 'Tennis Academy contract' related records of current-audit-period, following irregularities were noticed :-

1. **Combined file maintained for different contracts executed by this College** – The so-called 'Contract files' provided to audit were found to be combined for different contracts of this College instead of maintaining separate file for each contracts. Thus, the current practice followed by the college is irregular.
2. **No 'File numbering' maintained** – The so-called 'Contract files' provided to audit were not found numbered in proper manner, which is contraventions of following Rule-95(8) of Manual of Office Procedure 2010, wherein it is stipulated that – "Every file will be assigned a file number which will consist of : (a) the serial number allotted to the standard head ; (b) the serial number of the file opened during the year under the standard head ; (c) the year of opening the file (all four digits e.g. 2008, 2009 etc.) ; and (d) an abbreviated name/symbol identifying the section". Thus, the current practice followed by the college is irregular.
3. **Pages in file are not sequentially numbered** – The so-called 'Contract files' provided to audit were not found serially page numbered, which is contraventions of following rules of Manual of Office Procedure 2010, wherein it is stipulated that – (a) **Rule-43(1)** – "Every page in each part of the file (viz., notes, correspondence, appendix to notes, and appendix to correspondence) will be consecutively numbered in separate series.....on the right top corner....." and (b) **Rule-43(2)** – "Each item of correspondence in a file, whether receipt or issue, will be assigned a serial number which will be displayed prominently in red ink at the top middle of its first page". Thus, the current practice followed by the college is irregular.
4. **Non-production of documents related to 'Tennis Academy contract' during current-audit-period** – In the context of 'Tennis Academy contract' with M/s Team Tennis (India) Pvt Ltd, it is stated that :-
  - (a) Documents confirming **administrative approval of Governing Body** for initiating tender processing in selection of 'Tennis' contractor – not available on records, which is irregular.
  - (b) Documents confirming **constitution of committee** for selection of 'Tennis' contractor – not available on records, which is irregular.
  - (c) Documents confirming **approval of 'Terms & Conditions'** of the desired 'Tennis Academy contract' contract before initiating tender processing – not available on records, which is irregular.
  - (d) Documents confirming **wide publicity for invitation of two-bid tenders** from interested & prospective bidders for 'Tennis' contract so that best competitive rates and services could have achieved – like advertisement in leading newspaper, Notice Boards, UGC website, GNCTD website, CPP portal, etc., etc., etc. – not available on records, which is irregular.
  - (e) Documents confirming **issue of NIT advertisement** in respect of 'Tennis Academy contract' – not available on records, which is irregular.
  - (f) Documents confirming **diarization of sealed two-bid tender documents** received in response to aforesaid invitation of tenders – not available on records, which is irregular.

*(Handwritten signature)*  
29/7/22

17/10

- (g) Documents confirming **process of opening of sealed tender box** – not available on records, which is irregular.
  - (h) Documents confirming **testimonial signatures of 'Tennis Academy contract' Committee members** in confirmation of sealed two-bid tender documents being found in the aforesaid tender box – not available on records, which is irregular.
  - (i) Documents confirming **process of opening of various sealed technical bids** – not available on records, which is irregular.
  - (j) Documents confirming **process of opening of various sealed financial bids** received of aforesaid successful technical bidders – not available on records, which is irregular.
  - (k) Documents confirming **comparative statements** in selection of aforesaid successful financial bidders as L1 & its conclusion thereof – not available on records, which is irregular.
  - (l) Documents confirming **obtaining of prior approval of Governing Body** in selection and awarding of work to successful L1 agency M/s Team Tennis (India) Pvt Ltd for 'Tennis Academy contract' – not available on records, which is irregular.
  - (m) Documents confirming **signed 'Terms & Conditions'** of the 'Tennis Academy contract' contract with aforesaid successful L1 agency M/s Team Tennis (India) Pvt Ltd for 'Tennis Academy contract' – not available on records, which is irregular.
  - (n) Documents confirming **inclusion of 'Monthly Rent' clause** is not included in the 'Terms & Conditions', which is irregular.
  - (o) Documents confirming **obtaining 'Performance Security' from L1** in respect of 'Tennis Academy contract' – not available on records, which is irregular.
  - (p) Documents confirming **inclusion of 'Penalty' clause** is not included in the 'Terms & Conditions', which is irregular.
  - (q) Documents confirming **revenue realized** in respect M/s Team Tennis (India) Pvt Ltd for carrying-out its commercial activities within the premises of this College during the current-audit-period-2019-22– not made available to audit despite repeated reminders, which is highly irregular.
  - (r) As such, in absence of above, instant subject could not examined in its letter & sprits.
  - (s) **To be done, now** – With regard to above points :-
    - (i) Reasons for aforesaid irregularities may be elucidated to audit.
    - (ii) Above irregularities may point-wise & explicitly be placed before competent authority at Governing Body as well as Department of Higher Education, GNCTD HQ-Level for their appraisal & subsequent, decision in the matter.
5. **Monthly 'Rent'/'Revenue' from contractor** – In the situation of non-availability of related records, it is not known as to what & how monthly 'Rent'/'Revenue' has been realized during the current-audit-period from the contractor M/s Team Tennis (India) Pvt Ltd on account of the 'Tennis Academy contract' of this College. Thus, current process followed by the Unit is irregular.
6. **Proof of deposit of GST into Government account** – It is gathered that 18% GST has been charged on the monthly rent/revenue payable by above contractor. Testimonials of deposit of aforesaid GST amounts into Government account not made available to audit, which is irregular.

  
29/10/22

16/c

7. **Non-availability of 'Dues' register** – A permanent register to control the proper & timely recovery of rent, water & electricity charges is not being maintained, which is irregular.

8. **Hence :-**

- (a) Reasons for the aforesaid irregularities may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

9. Since above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**

- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under s intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

*[Handwritten signature]*  
29/7/22

15/c

## **PARA – 20 : Stock Registers – Consumable and Non-Consumable (Office)**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.29 dated 25.07.22)

During test-check of store records of this Unit, it is noticed that :-

### **1. Stock Register :-**

- (i) **is the most important document regarding inventory management of any Unit.** ;
- (ii) **is a live document / record, which is used for maintaining stock.** ;
- (iii) **is to keeps information of all the movable & immovable property of the Unit.** ;
- (iv) **is based upon live updates of addition of incoming stock (Purchase) and subtraction of issuing stock (Issue).** ;
- (v) **is to have different items entered on different pages.** ;

**2. Non-production of purchase related documents** – Despite repeated written & verbal reminders, user-indents, purchase-files, vouchers, etc. of various items not made available to audit, which is highly irregular. Only Stock Registers (Consumable & Non-consumable) were shown to audit.

### **3. Irregular purchase of items – as per Stock Register**

(i) **Air Conditioners** – It is noticed that :-

1. **Economy ban item** – As per Government directives purchase of Air-Conditioners is an economy banned item
2. **Entries at more than one page** – Aforesaid item Air-Conditioners have been entered at two different pages in the Stock Register namely Pg-3 & Pg-12, which is irregular.
3. **Irregular purchase of Air Conditioners** – As per entries recorded at Pg-3 of Stock Register five (1+4=5) 'Air conditioners' costing Rs.2,07,786/- (43790+163996=207786) have been purchased & installed at Principal residence for private use vide – (a) Bill no.1048 dated 23.01.19 for Rs.43,790/- from M/s Kishan Enterprises ; and (b) Bill no.133/18-19 dated 22.03.19 for Rs.1,63,996/- from M/s Sidharth Systems) respectively.

In this regard :-

(a) Specific speaking orders / guidelines issued by Gol or GNCTD regarding permission to install air-conditioners at the residences of Principal, Gargi College for private use – may be made available to audit.

(b) Otherwise :-

- (i) It is gathered that during the aforesaid period Prof.Promila Kumar was the Principal of Gargi College.
- (ii) Purchase & installation of aforesaid five (5) Air-conditioners at the residences of Prof.Promila Kumar, Principal, Gargi College is an infractious expenditure of Government ex-chequer and thus, is highly irregular.
- (iii) According, aforesaid cost of **Rs.2,07,786/-** may immediately be recovered from the-then Prof.Promila Kumar, Principal, Gargi College, **after due verification of facts & figures, under intimation to audit**, alongwith its confirmatory documentary supports.

(ii) **Fan Ceiling** – It is noticed that as per Pg-9 of Stock Register. (NC) eighteen (18) ceiling-fans have been purchased and 13 of which were installed in Physic Department and 05 were installed in other premises of this College.

*[Handwritten signature]*  
29/7/22

14/c

In this regard, it is stated that :-

- (i) Indent regarding need for 13 ceiling fans in Physics Department – not shown.
- (ii) Details regarding existing 13 ceiling fans in Physics Department – not shown.
- (iii) Details regarding disposal of existing 13 ceiling fans in Physics Department – not shown.
- (iv) Installation area of rent 05 ceiling fans – not shown.
- (v) Indent regarding need for rest 05 ceiling fans – not shown.
- (vi) Details regarding existing 05 ceiling fans in above area – not shown.
- (vii) Details regarding disposal of existing 05 ceiling fans of above area – not shown.

Thus, current procedure followed by the Unit is irregular.

**To be done, now :-**

- (i) Reasons for aforesaid violation of may be elucidated to audit
- (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

4. **Bills-of-expenditure** – From the stock registers it is noticed that :-

- (i) **Purchases are not being made from GeM** – It is noticed that several purchases incurred are not made through GeM, which is contraventions of Rule-149 of GFR-2017; nor the certificate confirming non-availability of such items on GeM is available on records. Reasons for the same may be elucidated to audit.
- (ii) **Non-recording of GFR-154 & GFR-155 certificates** – Mandatory certificates as stipulated below Rule-154 & Rule-155 of GFR-2017 are not recorded in any of the bills-of-expenditure, which is highly irregular. Reasons for the same may be elucidated to audit.
- (iii) **Non-recording of bill verification and its certifications** – It is noticed that in several bills-of-payment, mandatory expenditure verification and its certifications were not found recorded in confirmation of its financial prudence, correctness & genuineness. Example of a commonly-used format for general category of purchase – is as under for ready reference :-

It is certified :-

1. that Bill verified & Passed-for-Payment for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_).
2. that Goods received in good condition.
3. that Job carried out satisfactorily.
4. that above purchase has been duly entered in Consumable / Non-consumable Stock Register at Page no..... at its S.No.....
5. that there is no duplicity of purchase or work.
6. that no duplicate payment is being made in the above list.
7. that above payment has not been claimed & made earlier.
8. that all codal formalities has been observed in incurring above expenditure.
9. (Rule-154 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that “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.”
10. (Rule-155 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that “we, 1..... 2..... 3..... members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing

13/29/22

market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ department concerned."

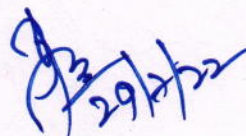
Signature : 1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_

( Dated signature & seal of  
(Head of Office & DDO )

**Note** : Above list is illustrative only and not exhaustive ; Unit may add / delete other items, accordingly.

Reasons for non-recording of aforesaid mandatory expenditure verification and its certifications may be elucidated to audit.

5. **Non-recording of purchase details** – From the stock registers it is noticed that :-  
Neither the suppliers details –nor– date of purchase –nor– value & specifications of items purchased –nor– reference of Voucher No. & Voucher date vide which payment were made to above supplier – were found recorded in the Stock Registers. Further, above details are extremely important at the time of condemnation of such items. Hence, it appears that current entries in Stock Registers have been made, merely, to record a stock entry certificate on the vouchers, which were to be presented for its payments. Reasons for the same may be elucidated.
6. **Non-maintenance of Indent-files** – From the stock registers it is noticed that :-  
It is ascertained from the records as well as from the Unit that stores are issued without following stipulated indenting procedure, which is in absolute contraventions of Rule-209 of GFR-2017. In the absence of aforesaid vital documents, purchases made of various items for stores could not cross-checked / co-related with its issues / consumptions. The current procedure followed by the unit is absolutely incorrect and may result in misuse of items or pilferage or non-accounting or misappropriated, which may further result in loss of Government money or its infructuous expenditures. Reasons for the same may be elucidated.
7. **Non-recording of vital details** – From the stock registers it is noticed that :-  
Generally, the stock registers pages are such that at-a-glance one can easily ascertain the quantity received, quantity issued and quantity balance; whereas the stock registers maintained in the above letter & spirits.  
Columns therein of "Quantity-consumed; How-consumed; & Signature of receiving authority" – are not recorded in most of the cases, which is highly irregular.  
It appears that the entries in the stock register are made merely to complete the formality regarding stock entry to be recorded on the body of the bill. Consequently, current procedure adopted in maintenance of the register does not solve any other purpose because it does not reveal facts regarding stock-issued or stock-in-hand.  
As a result, the main purpose of maintaining a stock-register gets defeated because it fails to depict the quantity received (in RECEIPT column) ; minus quantity issued (in ISSUE column) ; and resultant as balance quantity in-hand (in BALANCE column).  
Reason for not maintenance of proper issue details may be elucidated
8. **Non-conducting of annual physical verification of stock** – From the stock registers it is noticed that Contrary to Rule-213 of GFR 2017, the yearly physical verification of stock has **not** been undertaken and certificate thereafter has also not been recorded in the stock registers which is irregular. Reasons for the same may be elucidated to audit and stock position may be re-checked for doing the needful at the earliest, after due verification, under intimation to audit.



17c

9. **Condemnation of items** – No records regarding condemnation of unserviceable stores items, which have already completed their full life period nor has their disposal through condemnation – has been shown to audit, which is irregular.

10. **Register unchecked & unattested** – From the stock registers it is noticed that :-

It is noticed that entries in the 'existing' Stock Register has not been checked and initialed by the concerned Branch-in-charge / HoO for its correctness & genuineness except for few cases. Also, the stock registers do not bear any signatures of the competent authority anywhere (neither on receipt of items or at the time of issue of items). Reasons for the same may be elucidated.

11. **Therefore :-**

- (i) The currently procedure followed by the Unit is incorrect and may result in misuse of items or pilferage or non-accounting or misappropriation of Government property, which may ultimately result in loss of Government money or its infractous expenditures.
- (ii) In the absence of aforesaid vital documents, audit is unable to offer any comments on accuracy of store items originally purchased/received in this unit and its current status/ availability in this office.

12. **Hence :-**

- (i) Reasons for aforesaid violation of may be elucidated to audit
- (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

13. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**

- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

29/7/22

11/c

## PARA – 21 : Stock Registers – (Science Labs)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.22 dated 19.07.22)

During test-check of store records of this Unit, it is noticed that :-

### 1. Stock Register :-

- (i) is the most important document regarding inventory management of any Unit ;
- (ii) is a live document / record, which is used for maintaining stock ;
- (iii) is to keeps information of all the movable & immovable property of the Unit ;
- (iv) is based upon live updates of addition of incoming stock (Purchase) and subtraction of issuing stock (Issue) ;
- (v) is to have different items entered on different pages ;

### 2. Bills-of-expenditure – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Botany Laboratory. ;	(c) Chemistry Laboratory. ;
(d) Zoology Laboratory. ;	(e) Microbiology Laboratory. ;	(f) Psychology Laboratory.

It is noticed that :-

- (a) **Purchases are not being made from GeM** – It is noticed that several purchases incurred are not made through GeM, which is contraventions of Rule-149 of GFR-2017; nor the certificate confirming non-availability of such items on GeM is available on records. Reasons for the same may be elucidated to audit.
- (b) **Non-recording of GFR-154 & GFR-155 certificates** – Mandatory certificates as stipulated below Rule-154 & Rule-155 of GFR-2017 are not recorded in any of the bills-of-expenditure, which is highly irregular. Reasons for the same may be elucidated to audit.
- (c) **Non-recording of bill verification and its certifications** – It is noticed that in several bills-of-payment, mandatory expenditure verification and its certifications were not found recorded in confirmation of its financial prudence, correctness & genuineness. Example of a commonly-used format for general category of purchase – is as under for ready reference :-

It is certified :-

1. that Bill verified & Passed-for-Payment for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_).
  2. that Goods received in good condition.
  3. that Job carried out satisfactorily.
  4. that above purchase has been duly entered in Consumable / Non-consumable Stock Register at Page no. \_\_\_\_\_ at its S.No. \_\_\_\_\_
  5. that there is no duplicity of purchase or work.
  6. that no duplicate payment is being made in the above list.
  7. that above payment has not been claimed & made earlier.
  8. that all codal formalities has been observed in incurring above expenditure.
  9. (Rule-154 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that "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."
  10. (Rule-155 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that "we, 1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ department concerned."
- Signature : 1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_

19/7/22



10/c

( Dated signature & seal  
(Head of Office & DDO )

**Note** : Above list is illustrative only and not exhaustive ; Unit may add / delete other items, accordingly.

Reasons for non-recording of aforesaid mandatory expenditure verification and its certifications may be elucidated to audit.

**3. Non-recording of purchase details** – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Botany Laboratory. ;	(c) Chemistry Laboratory. ;
(d) Zoology Laboratory. ;	(e) Microbiology. ;	(f) Psychology Laboratory.

Neither the suppliers details –nor– date of purchase –nor– value & specifications of items purchased –nor– reference of Voucher No. & Voucher date vide which payment were made to above supplier – were found recorded in the Stock Registers. Further, above details are extremely important at the time of condemnation of such items. Hence, it appears that current entries in Stock Registers have been made, merely, to record a stock entry certificate on the vouchers, which were to be presented for its payments. Reasons for the same may be elucidated.

**4. Non-maintenance of Indent-files** – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Botany Laboratory. ;	(c) Chemistry Laboratory. ;
(d) Zoology Laboratory. ;	(e) Microbiology Laboratory. ;	(f) Psychology Laboratory.

It is ascertained from the records as well as from the Unit that stores are issued without following stipulated indenting procedure, which is in absolute contraventions of Rule-209 of GFR-2017. In the absence of aforesaid vital documents, purchases made of various items for stores could not cross-checked / co-related with its issues / consumptions. The current procedure followed by the unit is absolutely incorrect and may result in misuse of items or pilferage or non-accounting or misappropriated, which may further result in loss of Government money or its infructuous expenditures. Reasons for the same may be elucidated.

**5. Non-recording of vital details** – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Botany Laboratory. ;	(c) Chemistry Laboratory. ;
(d) Zoology Laboratory. ;	(e) Microbiology Laboratory. ;	(f) Psychology Laboratory.

Generally, the stock registers pages are such that at-a-glance one can easily ascertain the quantity received, quantity issued and quantity balance; whereas the stock registers maintained in the above letter & spirits.

Columns therein of "Quantity-consumed; How-consumed; & Signature of receiving authority" – are not recorded in most of the cases, which is highly irregular.

It appears that the entries in the stock register are made merely to complete the formality regarding stock entry to be recorded on the body of the bill. Consequently, current procedure adopted in maintenance of the register does not solve any other purpose because it does not reveal facts regarding stock-issued or stock-in-hand.

As a result, the main purpose of maintaining a stock-register gets defeated because it fails to depict the quantity received (in RECEIPT column) ; minus quantity issued (in ISSUE column) ; and resultant as balance quantity in-hand (in BALANCE column).

Reason for not maintenance of proper issue details may be elucidated

**6. Balances of stocks purchased are shown as NIL.** From the stock registers of following branches :-

a) Physics Laboratory. ;	b) Botany Laboratory. ;	c) Chemistry Laboratory. ;
d) Zoology Laboratory. ;	e) Microbiology Laboratory. ;	f) Psychology Laboratory.

13/29/22

9/c

In the non-consumable register, balance is shown as nil, which is not correct. Quantities of Non-consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to be recorded in the register. Elucidate reasons.

7. **Condemnation of items** – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Botany Laboratory. ;	(c) Zoology Laboratory. ;
(d) Chemistry Laboratory. ;	(e) Microbiology Laboratory. ;	(f) Psychology Laboratory.

It is noticed that no records have been shown to audit regarding action taken for condemnation of unserviceable stores items, which have already completed their full life period nor has their disposal through condemnation been shown in the stock registers.

8. **Non-conducting of annual physical verification of stock** – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Chemistry Laboratory	(c) Zoology Laboratory. ;
(d) Microbiology Laboratory. ;	(e) Psychology Laboratory. ;	

Contrary to Rule-213 of GFR 2017, the yearly physical verification of stock has **not** been undertaken and certificate thereafter has also not been recorded in the stock registers – even once, which is irregular. Reasons for the same may be elucidated to audit and stock position may be re-checked for doing the needful at the earliest, after due verification, under intimation to audit.

9. **Register unchecked & unattested** – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Botany Laboratory. ;	(c) Zoology Laboratory. ;
(d) Computer Laboratory. ;	(e) Microbiology Laboratory. ;	(f) Psychology Laboratory.

It is noticed that entries in the 'existing' Stock Register has **not** been checked and initialed by the concerned Branch-in-charge / HoO for its correctness & genuineness except for few cases. Also, the stock registers do not bear any signatures of the competent authority anywhere (neither on receipt of items or at the time of issue of items). Reasons for the same may be elucidated.

10. **No page counting** – From the stock registers of following branches :-

(a) Physics Laboratory. ;	(b) Zoology Laboratory	(c) Psychology Laboratory. ;
(d) Chemistry Laboratory. ;	(e) Microbiology Laboratory. ;	(f)

From the stock registers of it is noticed that mandatory page counting certificate alongwith starting-date-of-use of the 'existing' Stock Register is **not** recorded., which is irregular.

11. **Therefore :-**

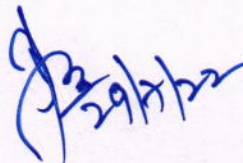
- (i) The currently procedure followed by the Unit is incorrect and may result in misuse of items or pilferage or non-accounting or misappropriation of Government property, which may ultimately result in loss of Government money or its infractous expenditures.
- (ii) In the absence of aforesaid vital documents, audit is unable to offer any comments on accuracy of store items originally purchased/received in this unit and its current status/ availability in this office.

12. **Hence :-**

- (i) Reasons for aforesaid violation of may be elucidated to audit
- (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

13. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**

- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

  
29/7/22

## **PARA – 22 : Pay Bill Register (GAR-17 & GAR-18)**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.02(A) dated 06.07.22 ; No.02(B) dated 22.07.22 & ; No.02(C) dated 26.07.22 ;)

During test-check of Pay Bill records, following irregularities were noticed :-

1. **Non maintenance of Pay bill register (PBR)** – It is noticed that Pay Bill Register in Form GAR-17 and abstract of Pay Bill in Form GAR-18 is not being maintained in accordance to 'Note' below Rule-66 of Central Government Account (Receipts and Payments) Rules, 1983, which is highly irregular.

It is added that the former (GAR-17) being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for pay and allowances of a Government servant and the latter (GAR-18) being an abstract of pay and allowance bills presented for payment.

Importance of maintaining 'Pay Bill Registers' in Form GAR-17 and GAR-18 could also be gauged from item S.No.8(a) of Appendix-9 below Rule-320 of General Financial Rules, 2017, wherein it is stipulated that retention period of aforesaid Pay Bill Registers are 35 years.

In other words, Pay Bill Registers is a permanent nature records, which are retained for life-long and is generally not destroyed.

Whereas, records maintained by the Unit is processed in MS-Excel and are kept in loose sheets, where vital information's like :-

- (a) Several mandatory details of the officials – are not being recorded
- (b) Grade-Pay (6<sup>th</sup>-CPC) – are not being recorded.
- (c) Pay-scales (7<sup>th</sup>-CPC), Pay-Levels (7<sup>th</sup>-CPC) & its Pay-Cells (7<sup>th</sup>-CPC) – are not being recorded.
- (d) Debit entries regarding 'Government contribution of NPS' – are not being recorded.
- (e) 'Tuition Fees' payments – are not being recorded.
- (f) 'Leave Encashment' payments – are not being recorded.
- (g) 'DA arrears' with its DA and Transport Allowance components – are not being recorded.
- (h) Details of 'Short-term / Long-term' advances – are not being recorded.
- (i) Deduction of 'Education Cess' read with 'Income-Tax' – are not being recorded.
- (j) 'Total Credits' – are not being recorded.
- (k) 'Voucher no', 'Voucher date' and 'Voucher amount' – are not being recorded.
- (l) Entries recorded are not authenticated by DDO for its correctness and genuineness.


As such, currently adopted method regarding maintenance of Pay Bill records is totally incomplete and irregular and thus, highly irregular.

Hence, in this regard :-

- (i) Reasons for non-maintenance of aforesaid mandatory register may be elucidated.
- (ii) Necessary corrective actions may immediately be taken for maintenance of Pay Bill Register in GAR-17 & GAR-18 format and **update it from relevant records, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Arrear-bills** – It is noticed in aforesaid MS-Excel generated Pay-statements that :-

- (a) different components of arrear-bills are not entered with its head-wise break-up of amounts and is entered in a consolidated manner below one column, which is irregular. ;
- (b) nor, particulars / nature of arrears are recorded in aforesaid MS-Excel generated Pay-statements, which is irregular.



6/c

- (c) also, the bills drawn during the current-audit-period of 2019-22 – were not made available to audit, despite repeated reminders, which is irregular.
3. **Unsigned Pay-statements** – It is noticed in aforesaid MS-Excel generated Pay-statements has not been signed by HOO / DDO, which is highly irregular. In the absence of aforesaid authenticities, audit is unable to offer any comments on accuracy, correctness & genuineness of the amounts depicted in aforesaid MS-Excel generated Pay-statements.
  4. **Incorrect depiction of Transport Allowance amount** – It is noticed in aforesaid MS-Excel generated Pay-statements that instead of showing the amount of one subject 'Transport Allowance (TA)' in one column, the said amounts are bifurcated and shown in two different columns as 'DA on TA' and 'TA', which is incorrect.
  5. **FY-2020-21 – Non-payment of HRA – Sh.Gaurav Bhattacharya, Assistant Professor (Adhoc)** – It is noticed in aforesaid MS-Excel generated Pay-statements that unlike other Assistant Professor engaged on Adhoc basis, Sh.Gaurav Bhattacharya, Assistant Professor (Adhoc) has not been paid HRA during FY-2020-21. Elucidate reasons for the same alongwith its confirmatory documentary supports.
  6. **FY-2020-21 – Incorrect payment of salary – Ms.Tanjot Singh, Assistant Professor (Adhoc)** – It is noticed Ms.Tanjot Singh, Assistant Professor was engaged on Adhoc basis at a monthly Basic-Pay of Rs.57,700/-. Whereas, in the month of Jan'21, the official was paid pay & allowance on the Basic-Pay of Rs.70,109/-. However, in Feb'21, the official was paid pay & allowance on the Basic-Pay of Rs.57,700/-. Elucidate reasons for the payment of pay & allowance on the Basic-Pay of Rs.70,109/- in Jan'21 alongwith its confirmatory documentary supports. Otherwise, necessary recovery may be calculated, after due verification of facts & figures, under intimation to audit, alongwith its confirmatory documentary supports.
  7. **FY-2020-21 – Non-payment of TA – Ms.Ragini Singh, Assistant Professor** – It is noticed in aforesaid MS-Excel generated Pay-statements that Ms.Ragini Singh, Assistant Professor has not been paid Transport Allowance (TA) for the month from Mar'20 to Apr'20. However, TA has been paid to the official from Jul'20. Elucidate reasons for the non-payment of TA from Mar'20 to Apr'20 alongwith its confirmatory documentary supports.
  8. **FY-2020-21 – Non-payment of TA – Ms.Seema Sharma, Assistant Professor** – It is noticed in aforesaid MS-Excel generated Pay-statements that Ms.Seema Sharma, Assistant Professor has not been paid Transport Allowance (TA) for the month from Mar'20 to Apr'20. However, TA has been paid to the official from Jul'20. Elucidate reasons for the non-payment of TA from Mar'20 to Apr'20 alongwith its confirmatory documentary supports.
  9. **FY-2019-20 & FY-2020-21 – BEE Department** – It is noticed in MS-Excel generated Pay-statements maintained for BEE Department is in different format than other MS-Excel generated Pay-statements of this College and also, it is incorrect, which is irregular. Elucidate for the same and necessary corrections may immediately be made, after due verification of facts & figures, under intimation to audit alongwith its confirmatory documentary supports.

29/7/22

5/c

10. **Non-production of records** – Despite repeated reminders, following documents were not made available to audit, which is highly irregular :-

- (a) **FY-2019-20** – ‘Monthly pay-statement’/ records alongwith its support documents of all ‘Non-Teaching staffs’ of this College.
- (b) **FY-2020-21** – ‘Monthly pay-statement’ / records alongwith its support documents of all ‘Non-Teaching staffs’ of this College.
- (c) **FY-2021-22** – ‘Monthly pay-statement’ / records alongwith its support documents of all ‘Teaching staff’ and ‘Non-Teaching staffs’ of this College.

**Non-production of the aforesaid records** shows that **either the record is not being maintained or the production of the same has been purposely avoided**, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

11. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-

- (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

13/29/22

### **PARA – 23 : Non-production of records**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.35 dated 26.07.22)

Despite repeated reminders, following records were not made available to audit :-

1. Master register of the staff working in this Unit (Regular, Adhoc, Contract, Outsourced, etc).
2. Master Register of files (File Index Register).
3. Brief regarding aim, functioning, grants, targets, achievements, etc., etc. of this college
4. Expenditure Control Register – containing head-wise & bill-wise monthly details.
5. 'Standing guard file' consisting copies of principles, policy decisions/orders, etc.
6. Telephone & Mobile expenditure Register.
7. Electricity expenditure Register.
8. Water expenditure Register.
9. Rain Harvesting expenses & its related records.
10. Tuition Fee reimbursement Register.
11. Medical reimbursement Register.
12. LTC reimbursement Register.
13. TA reimbursement Register.
14. Advance payments made from all accounts.
15. Order and guidelines regarding Scholarship and Welfare Schemes.
16. Students' Fees & Fine records.
17. Caution Money deposits records of students.
18. Staff-quarters details and its Licence Fees records.
19. Fixed Deposit records and other investment records.
20. Provident Fund (PF) records.
21. Pension records.
22. 'OBC' Fund records.
23. Condemnation file / records.
24. Advance Register.
25. Repair & Renovations expenses & its related records.
26. Capital expenditure Records

Non-production of the aforesaid records shows that either the record is not being maintained or the production of the same has been purposely avoided, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned HOS.

The matter may please be brought to the notice of higher authorities for information and all these records may be furnished at the time of next audit.

Signature of IAO-15 :

Name of IAO-15 :

( Sh.R.Jacob, Sr.AO )

3/c

## **PART-II(B) : TEST AUDIT NOTE (TAN)**

( The current audit period was for the period 2019-20 to 2021-22 )

### **TAN – 01 : Improper file maintenance system**

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.20 dated 19.07.22)

During test-check of records, following irregularities were noticed :-

#### **1. Non-assigning of file numbers in any files :-**

- (a) As per Para-1(29) of the Manual of Office Procedure, 2010, while defining meaning of a 'File', it is stipulated as – "A collection of papers on a specific subject matter, **assigned a file number** and consisting of one or more of the following parts : (a) Notes ; (b) Correspondence ; (c) Appendix to Notes ; and (d) Appendix to correspondence".
- (b) As per Para-1(33) of the Manual of Office Procedure, 2010, while defining meaning of a 'Index Slip', it is stipulated as – "A card or a paper slip displaying the **title of file under a catchword followed by the subject and its file number**".
- (c) As per Para-93 of the Manual of Office Procedure, 2010, on the subject of 'File numbering system', it is stipulated as – "A proper file numbering system is essential for easy identification, sorting, storage and retrieval of papers".

Whereas, it is noticed that files are not being maintained as per above guidelines, which is irregular.

#### **2. Improper filing of papers :-**

- (a) As per Para-41(1) of the Manual of Office Procedure, 2010, on the subject of 'Filing of papers', it is stipulated as – "**Papers required to be filed will be punched neatly on the left hand top corner and tagged on to the appropriate part of the file** viz. notes, correspondence, appendix to notes and appendix to correspondence, in chronological order, from left to right".
- (b) As per Para-41(1) of the Manual of Office Procedure, 2010, on the subject of 'Filing of papers', it is stipulated as – "**Both 'notes portion' and 'correspondence portion' will be placed in a single file cover.** Left end of tag in the notes portion will be tagged onto the left side of the file cover and right end of the tag will remain as such i.e., untagged. In the case of correspondence portion, right side of tag will be tagged on to the right side of the same file cover and left side of the tag will remain as such i.e., untagged".

Whereas, it is noticed that files are not being maintained as per above guidelines, which is irregular.

#### **3. Non-assigning of page numbering in any files :-**

- (a) As per Para-43(1) of the Manual of Office Procedure, 2010, on the subject of 'Referencing', it is stipulated as – "**Every page in each part of the file** (viz., notes, correspondence, appendix to notes, and appendix to correspondence) **will be consecutively numbered in separate series**....on the right top corner....".
- (b) As per Para-41(7) of the Manual of Office Procedure, 2010, on the subject of 'Filing of papers', it is stipulated as – "In Volume II and subsequent volumes of the same file, **page numbering in notes portion and correspondence portion will be made in continuity** of the last page number in note portion/ correspondence portion of the earlier volume".





2/c

Whereas, it is noticed that files are not being maintained as per above guidelines, which is irregular.

4. **Non-maintenance of notes on noting-portion of file** – As per Para-1(41) of the Manual of Office Procedure, 2010, it is stipulated as – “(Notes are) remarks recorded on a case to facilitate its disposal; it includes a summary of previous papers, a statement or an analysis of the questions requiring decision, indication of the rules/precedent/resource position, suggestions regarding the course of action and final orders passed thereon”.

Whereas, it is noticed that notes on noting-portion of file is not maintained at all in any file of this college, which is highly irregular.

5. **Non-assigning of paragraph numbering on notes** – Further, as per Para-32(11) of the Manual of Office Procedure, 2010, on the subject of ‘Guidelines for noting’, it is stipulated as – “A note will be divided into serially numbered paragraphs of easy size.....”

Whereas, in very few cases noting pages (as found placed on correspondence-side) were not sequentially page numbered, which is irregular.

6. **Non-adherence of other guidelines of MoP** – It is also noticed that **several other guidelines** as detailed in the Manual of Office Procedure, 2010 are also not being adhered in its letter & spirit, which is irregular.

7. **Therefore :-**

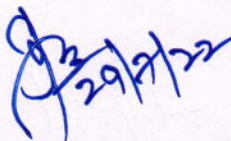
- (a) The current file maintenance system of the Unit is incorrect and may result in misuse or loss of vital documents.
- (b) In the absence of above, audit is unable to make reference relevant page numbers in its subject matter.
- (c) Further, in the absence of above, audit is unable to offer any comments on accuracy of documents available in files of this Unit.

8. **Hence :-**

- (a) Reasons for aforesaid violation of may be elucidated to audit
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

9. Since above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**

- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under s intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.



1/c

## TAN – 02 : Leave Travel Concessions (LTC)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.04 dated 08.07.22)

During test-check of LTC records, following irregularities were noticed :-

- 1. Non-maintenance of the vital LTC Register** – It is ascertained that LTC advance register has not been maintained, which is irregular.

In absence of aforesaid mandatory register, it could not be verified :-

- Whether the official had submitted his/her claim within the stipulated time or not.
- If the employee has taken LTC advance but he has not submitted his claim within stipulated period of one month from the date of return journey, the outstanding advance should have been recovered in one lump-sum and the claim should have been treated as one where no advance is sanctioned.
- Further, penal interest @ 2% over & above the prevailing GPF interest on such advance should have been levied from the date of drawl to the date of recovery.
- When claim submitted within stipulated time but un-utilized portion of advance not refunded, interest should have been charged on that amount from date of drawl to date of recovery.
- When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

Hence, in this regard :-

- Reasons for non-maintenance of aforesaid mandatory register may be elucidated.
- Necessary corrective actions may immediately be taken for maintenance of LTC register, preferably, in the following format and **update it from relevant records, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports :-

S. No	Name & Designation of Government servant	Block Year	Place of Visit	Details for whom claimed	Date of receipt of LTC application letter / claim	Office diary no. & date of said application letter / claim	Bill No. & date of Advance / Final bill	Amount of Advance / Final Bill	Office diary no. & date of letter regarding intimation of tickets booked, in case of advance drawn	Bill no. & date of adjustment of advance, if any	Date of receipt of claim	Office diary no. & date of receipt of claim	Gross amount of Bill	Net amount	Vol & Page number of Service Book, where availing of said LTC is entered	Remarks

- 2. Non-recording of advance details and settlement of the claim** – Also, information like Sanction no. Sanction amount, advance taken, advance settled whether on time etc are not recorded on LTC bills, which is irregular. Reasons for the same may be elucidated to audit.
- Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
  - Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
  - Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
  - All related rule position & other Government directives in the matter are duly adhered.

Signature of IAO-15 :

Name of IAO-15 :

( Sh.R.Jacob, Sr.AO )