

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

Sub.: Internal audit report on the accounts of Maitreyi College, Chankyapuri, Bapudham Complex, New Delhi for the period 01.04.2019 to 31.03.2021.

PART – I

A) Introductory

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

The accounts of Maitreyi College, Chankyapuri, Bapudham Complex, New Delhi for the period 01.04.2019 to 31.03.2021 were test audited by audit party no. XXVII consisting of Smt. Manorama Rawat Sr.AO/IAO, Sh. Prabhu Narayan Jha AAO and Rishabh Kumar ASO w.e.f. 26.04.2022 to 13.05.2022(10 days initially allotted and 02 days extension taken).

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

1. Principal

S.No.	Name	Period
1.	Prof. Haritma Chopra(officiating)	01.04.2019 to 31.03.2021

2. DDO

S.No.	Name	Period
1.	Prof. Haritma Chopra	01.04.2019 to 31.03.2021

3. Cashier

S.No.	Name	Period
	NIL	



BUDGET ALLOTMENT AND EXPENDITURE

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

YEAR	UNIVERSITY GRANTS COMMISSION		
	Grant Received from UGC(Budget)	Grant Received (GNCTD of Delhi)	Expenditure
2019-20	412581000/-	8000000/-	614613218.64/-
2020-21	570032468/-	6300000/-	517309382.58/-

- As the financial accounts of Maitreyi College was not prepared, therefore audit for the financial year April'21 to March'22 could not be done.

VACCANCY POSITION

Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	193	82	111
02	Group B	03	03	00
03	Group C	149	74	75
	TOTAL	345	159	186

AG (Delhi) AUDIT

AG (Delhi) has conducted the audit of the college.

GENERAL

The general condition of the records of **Maitreyi College, Chankyapuri, Bapudham Complex, New Delhi for the period 01.04.2019 to 31.03.2021** was found to be satisfactory, subject to the observation made in the current audit report.

(Manorama Rawat)

Sr. A.O./IAO

Audit Party no. XXVII

PART - I A

OLD AUDIT REPORT

There were ten outstanding paras in old audit report with an amount of Rs.16,36,273/- outstanding. Out of total ten outstanding paras 03 paras settled fully with Nil amount recovered. Remaining 07 paras are still outstanding with an outstanding recovery of Rs.16,36,273/- and taken into current audit report as **Part-IA**.

(A)

S.No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	2007-08	1	0	0	1
2	2008-10	1	0	0	5
3	2014-17	3	2	2 and 3	1
4	2017-19	5	1	2	1,3,4,5
Total		10	3		7

(B) **Details of Old Recovery pending**

Year	Para no.	Amount
2008-10	5	2,769
2017-19	3	16,33,504
	Total	16,36,273

(Manorama Rawat)

Sr. A.O./IAO

Audit Party no. XXVII

PART – IB
Current audit report


During the course of current audit 09 preliminary audit memos plus two record memos were issued and a recovery of **Rs. 28,225/-** pointed out. Out of 09 memos, 06 memos fully settled on the spot and an amount of **Rs.28,225/-** recovered. Remaining 03 memos have been converted into 02 paras and 01 TAN with NII. recovery outstanding and incorporated in current audit report as **Part-IB**.

The details of the recoveries are as under:-

Memo no.	Subject	Recovery pointed out	Recovery effected/verified	Recovery outstanding
01	Recovery of LTC Claim.	5769	5769	--
02	Recovery of LTC Claim.	6140	6140	--
03	Recovery of LTC Claim.	4316	4316	--
07	Recovery of LTC Claim.	12000	12000	--
	Total	Rs.28,225/-	Rs.28,225/-	-

174/c
213/c

The inspection report of **Maitreyi College, Chankyapuri, Bapudham Complex, New Delhi for the period 01.04.2019 to 31.03.2021** has been prepared on the basis of information furnished and made available to the audit. The Directorate of Audit disclaims any responsibility for any misinformation and/or non-information on the part of auditee.


(Manorama Rawat)
Sr. A.O./IAO,
Audit party no. XXVII

Para 1 Para 01

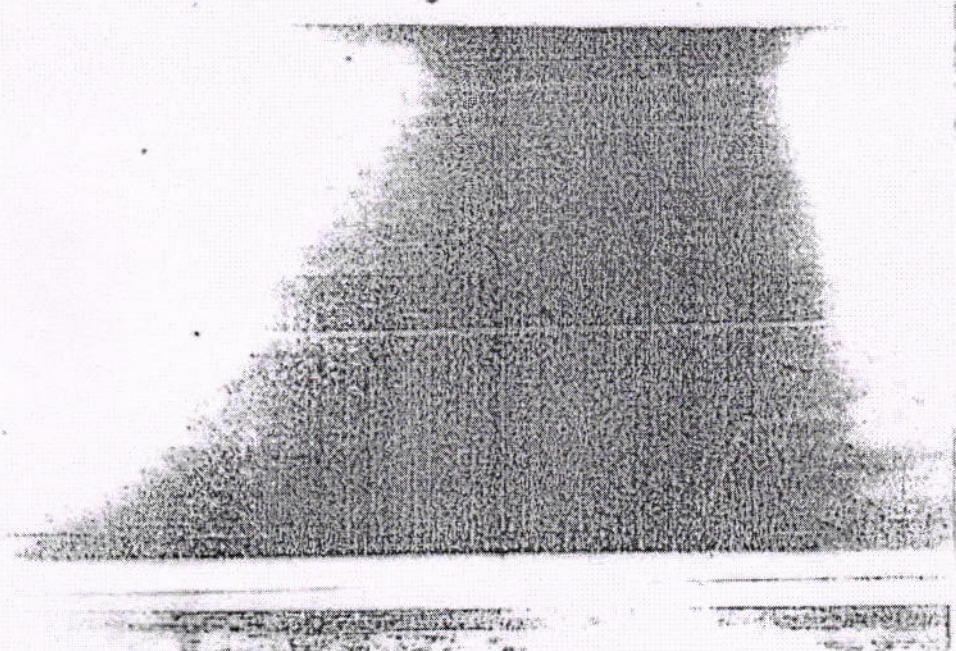
② PARA-2 (6) OLD REPORT
(2007-08) [Ref. Memo no. 2/20-11-08] 10 13

Building Construction fund

The college had received the grants for the construction of building from UGC & Govt. of Delhi between the period 1976 to 1997 and the last payment released to CPWD for the deposit work was during 1999. After this period, no grants have been received or payment made for deposit work.

The balance sheet shows a liability of Rs.17,09,169/- i.e a bank balance of Rs.14,82,218/- and an amount of Rs.2,26,951/- to be adjusted with CPWD or to be capitalized. College authorities may take necessary action for the adjustment of payment made to be CPWD so that the same can be capitalized and the unutilized grant may be returned to UGC & Govt of Delhi as per the terms & Conditions of the sanction letter.

part 1



W

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Para 02
PARA NO. 05

~~PARA 5~~

Para-4

(Ref. Audit Memo No. 12 Dated 13-04-2013)

2013
12
13

Subject: Non-deduction of TDS amounting to Rs.2769/- from Printing bills for the year 2008 to 2010.

During the scrutiny of Printing bills for the audit period 2008-2010, it has been noticed that the department has made payment of full amount of Printing bills without deducting TDS @ 2% and 3% cess to the agencies

The following payment have been made to the agencies without deducting

TDS & cess:

S.No.	Vr. No. & Date	Name of Agencies	Amount of Bill	TDS & Cess to be deducted
1.	381 17-11-2008	Gupta Printer & Advertisers (Printing of letter head)	25200/-	519/-
	23-12-2008	(Printing of I Card)		
3	856 31-3-2010	Beri Printers (Printing of Magazine)	84600/-	1743
		Grand Total		2769/-

Recovery on account of TDS amounting to Rs.2769/- may be made from the concerned agency after due verification that the agency has not filed the return of this amount in Income tax department already.

W.S.

[Signature]

(4) (11)

**PART-II CURRENT AUDIT REPORT
(2014-17)**

Para 03
~~Para No. 01~~ (Ref. Memo No. 07 dated 07.02.18)

Sub: - Irregular payment of Security & Sanitation services in the college

M/s Miraz Detective & Security Service (P) Ltd has been providing the service of security & Sanitation in the college since 15.10.07. As per the agreement executed between the college authorities and the firm on 11.10.07 the firm will deploy 05 housemen and 01 supervisor for sanitation work. As per the information provided by the college authorities the number of sanitation housemen have been increased to 07 w.e.f 01.04.11. As per delegation of Financial powers F.D's approval is required at first time with reference to the number of persons to be engaged on outsourced basis. Here no approval of FD was sought at the time of increasing of Housemen from 05 to 07. 53: 2016

Further the same firm is providing the 3 No.s of Security Guards in the college w.e.f 01.04.14 without having an agreement with the college or the approval of Finance Department, GNCT of Delhi.

Since the provisions of delegations of Financial powers has not been followed by the college, hence the total payment made to the firm for the audit period 2014-17 amounting to Rs. 15,77,850/- for security services and Rs. 36,27,871/- towards Sanitation services is irregular which is required to be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

Para No. 02 (Ref. Memo No. 10 dated 07.02.18)

Sub: - Purchase of Computers without obtaining the approval from FD

Settled
As per delegation of Financial powers issued by GNCT of Delhi, HOD is empowered to procure/purchase the computer upto Rs. 2.5 Lacs after the approval of TEC of IT Department. However during the test audit of the contingent vouchers of the Maitreyi College for the period 2014-17, it was observed that 25 desktop computers were purchased from M/s Ingram Micro India Pvt. Ltd vide bill number 53-5005068 dated 06.06.16 (CV No. 234/10/16-17) for a sum of Rs. 12,01,358/-. No approval of IT department was taken before purchase of these computers. Further the Administrative Secretary of the department is empowered to accord the sanction of purchase of computer amounting to Rs. 10.00 Lacs. Here the Purchase is more than Rs. 10.00 Lacs where the approval of the Finance Department was required. 53: 2016

Settled
As per terms & conditions issued by Dte. of Higher Education at the time of releasing the grant in aid to the college it is directed in condition number VI that the procedure as prescribed in GFR-2005 and the OM/circulars by FD/CVC is duly followed while procuring goods/services and the norms/procedures as laid down in GFR-2005 is observed while executing projects/work contracts. Hence the college authorities may take ex-post facto sanction from the Finance Department to regularise the above purchase of Rs. 12,01,358/- of other cases under intimation to audit.

Settled.
 Para No. 03 (Ref. Memo No. 09 dated 07.02.18)
 Sub: - Purchase of furniture without obtaining the relaxation of ban from Finance Department.

As per delegation of Financial powers issued by GNCT of Delhi, the purchase of furniture is totally banned, if any department wants to purchase these items then it has to send the file to Finance Department, GNCT of Delhi for relaxation of ban. However during the test audit of the contingent vouchers of the Maitreyi College for the period 2014-17, it was observed that the furniture was purchased from the market without relaxing the ban from Finance Department. Some of the instances are as under :-

S.NO.	Firm	Item	Bill No. & Date	Amount (in Rs.)
1.	Unique Enterprises (For Principal office)	Chair - 7 Table-1	40/15.02.17(CV No. 611/24.03.17)	90338
2.	Unique Enterprises For Accounts and Admn (department)	Medium back chair metallic arm powder coated - 3 Chair PP arm base gase lift - 10	36/02.11.16 (CV No. 377/05.01.17)	84375
				174713/-

Page

Settled.
SRMO/IAO
Audit No: XXVII

2510 to 861

As per terms & conditions issued by Dte. of Higher Education at the time of releasing the grant in aid to the college it is directed in condition number VI that the procedure as prescribed in GFR-2005 and the OM/circulars by FD/CVC is duly followed while procuring goods/services and the norms/procedures as laid down in GFR-2005 is observed while executing projects/work contracts. Hence the college authorities may take ex-post facto sanction from the Finance Department to regularize the above purchase of Rs. 1,74,713/- with the review of similar types of other cases under intimation to audit.


 (RAM GOPAL VERMA)
 IAO

①

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

Para 04
PARA 01: Irregular payment towards Medical Claim Reimbursement-reg.
(Ref. Audit Memo No.03 dated 21.11.2019)

University of Delhi provides medical facilities to its employees on the analogy of CGHS i.e. Number of private hospitals and diagnostic centers/Doctors have been approved as AMA by University of Delhi from where the beneficiaries can avail medical facilities at CGHS rates. Further, Delhi University has established four health centers at different locations in Delhi under the World Universities Services (WUS) scheme.

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

During scrutiny of relevant records, it has been observed that some of the employees are contributing at CGHS rates to cover themselves under WUS Scheme. Further, no contribution has been recovered from some of the employees but reimbursements of medical claims are being made to them. During the audit period as per audited financial accounts of college an amount of Rs. 71,77,518/- (Teaching Faculty) and 25,72,850/- (Non-Teaching) for FY: 2017-18 and Rs. 48,46,459/- (Teaching Faculty) and 30,89,452/- (Non-Teaching) for F.Y: 2018-19 paid as medical reimbursement to non- member of the Health Scheme.

Reimbursement of Medical Bills to employees without contributing to the scheme is irregular. The audit is of the view that the HOO may either recover such inadmissible amount from the concerned employees being the reimbursement of medical claims allowed without membership of the scheme for which they were not entitled OR the arrear of contribution for the scheme may be recovered from the date of implementation of the University Health Scheme and the payment already reimbursed without membership of the scheme may be got regularized from the Competent Authority, under intimation to audit.

PARA 02: Over payment of House Rent Allowance (HRA), DA during Study Leaye/Sabbatical -
reg. (Ref. Audit Memo No.10 dated 25.11.2019)

*5-10/11/20
Audit Part 5
No. 177/11*
Settled
In terms of Leave Rules "Study leave is granted to Govt. Servants with not less than five years' service for undergoing a special course consisting of higher studies or specialized training in a professional or technical subject having a direct and close connection with the sphere of his duties or being capable of widening his mind in a manner likely to improve his ability as a civil servant. Further as regard Leave Salary: it will be equal to pay last drawn plus DA and HRA. Further HRA is payable for the first 180 days at the rates applicable at the last place of duty; continuance beyond 180 days will be subject to the production of prescribed certificate for the drawl.

Settled
During the course of test check of the records provided by the college it has come to the notice of the audit that the following officials were granted Study Leave however instead of leave salary they are being paid HRA constantly, which is not admissible during the Study Leave after 180 days (para 6(a) and O.M. dated 27/8/2012(HRA rules).

In addition to the above, it has come to the notice of the audit that the following officials were granted Study Leave however instead of leave salary they are being paid enhanced Increments, DA and HRA periodically which is not admissible during the Study Leave(Rule 56 and O.M. dated 1.1.2018(Leave Rules). As detailed below:-

12

S.No.	Name of Teachers (Mr./Mrs./Dr.)	Designation	Nature of Leave	Period	Remarks (entitled for leave salary only)	Remarks (NO HRA beyond 180 days)
1.	M. Tianla	Asso. Prof.	Study Leave	21.07.2016 to 20.07.2017	Not entitled for enhanced increment, DA periodically	17.01.2017 onwards
2.	Shaifali	Asso. Prof.	Study Leave	05.01.2017 to 04.01.2018	Not entitled for enhanced increment, DA periodically	05.07.2017 onwards
3.	Jyotsna T. Wassan	Asso. Prof.	Study Leave	04.09.2017 to 13.09.2019	Not entitled for enhanced increment, DA periodically	11.02.2018 onwards
4.	ShikhaBhadani	Asso. Prof.	Study Leave	19.10.2017 to 19.10.2018	Not entitled for enhanced increment, DA periodically	17.04.2018 onwards
5.	Geetan	Asso. Prof.	Study Leave	29.01.2018 to 28.01.2019	Not entitled for enhanced increment, DA periodically	28.07.2019 onwards
6.	Jyotsna	Asso. Prof.	Study Leave	21.07.2018 to 28.02.2019	Not entitled for enhanced increment, DA periodically	17.01..2019 onwards
7.	Mala K. Shankardass	Asso. Prof.	Sabbatical Leave	01.01.2019 to 31.05.2019	Not entitled for DA enhanced.	Not applicable
						Total

In view of the above observations, the college is hereby directed to pursue the matter with the University of Delhi and recovery if any may be made and deposited into govt. account under intimation to audit.

Para 05

PARA 03: Short recovery of License fee of Rs. 16,33,504/- for accommodation provided to Bank-reg.

(Ref. Audit Memo No. 11 dated 26.11.2019)

As per the Ministry of urban Development, Directorate of Estate vide OM dated 1st January, 2004, the prescribed the rate for recovery of license fee in respect of General Pool Office accommodation i.e. @ Rs. 220 per sq. meter per month from commercial departments w.e.f 16 March 1999. Subsequently, the Ministry revised the fee to Rs. 249 (1st April 2002 to 31st March, 2005), Rs. 279 (1st April 2005 to 31st March, 2008), Rs. 337 (1st April 2008 to 31st March, 2011), Rs. 455 (1st April, 2011 to 31.03.2014), Rs. 585 (1st April, 2014 to 31.03.2017) and (01 April, 2017 to 31st March, 2020) vide order dated 11 November, 2005, 10th December, 2007, 19 June, 2009, 29 August, 2011, 21st July, 2015 and 03.04.2018 respectively.

During the test check of record of given a small portion to Extension Counter of Punjab National Bank in College premises measuring 189 sq.ft. (17.58 sqmt.)in its premises as a rent free accommodation. Hence, no license fee was charged from the bank for the period from March 1999 to

Period	Rate of License fee fixed by govt. (per sq. mt. per month) (Rs.)	License fee recoverable (month x rate per month) (Rs.)	License fee to be recovered (Rs.)
March 1999 to March 2002	220x17.58=3868	37 months x 3868 =143116	143116
April 2002 to March 2005	249x17.58=4377	36 months x4377=157572	157572
April 2005 to March 2008	279x17.58=4905	36 months x 4905=176580	176580
April 2008 to March 2011	337x17.58=5924	36 months x5924=213264	213264
April 2011 to March 2014	455x17.58=7999	36 months x 7999=287964	287964
April 2014 to March 2017	585x17.58=10284	36 months x 10284=370224	370224
April 2017 to March 2019	675x17.58=11866	24 months x 11866=284784	284784
	Total	16,33,504	16,33,504/-

It can be seen from the above that due to non-recovery of license fee from the bank as per rates of Directorate of Estates, the College suffers a loss of Rs. 16,33,504/-. The College may take necessary steps to recover the amount of license fee mentioned as above, after due verification of records from the bank, under intimation to audit.

Para 06
Para 04: Loss of revenue on account of residential quarters vacant in college campus-reg.

(Ref. Audit Memo No. 15 dated 29.11.2019)

Maitreyi College, University of Delhi, Bapudham Complex, Chanakyapuri, New Delhi-110021 has got govt. accommodation of one Principal Bungalow and three staff quarters in its premises lying vacant since long time. As a result this, the Government is suffering revenue loss on account of non-receipt of license fee, regular maintenance, etc. Besides, these vacant quarters are also prone to be misused by undesirable elements as the CPWD/college authorities are unable to keep watch on every vacant quarter located in the spacious college premises.

As per the reply submitted by college authorities wherein stated that the existing Principal Bungalow and staff quarters of the college are in deteriorating condition. And CPWD has provided an estimate of Rs. 46,31,000/- for repair and renovation of principal bungalow and Rs. 11,41,450/- for the repair work of the staff quarters. The renovation work has been approved by governing body and the college is in the process of getting approval of UGC.

Hence, the college authorities are hereby directed to take necessary steps to complete the task as early as possible, so that the said bungalow and staff quarters may be utilized. And loss of revenue to the government on account of Licence fee can be avoided. The same may be intimated to audit.

Para 07
PARA 05: Non-Production of records
 (Ref. Audit memo dated 20.11.2019)

- All Outstanding*
- ✓ 1. Service Postage Stamp Register *07/2*
 - ✓ 2. Spouse Information *07/2*
 - ✓ 3. List of Obsolete/condemned articles *07/2*
 - ✓ 4. Unclaimed Caution Money details each year wise *07/2*

... may be shown to next audit.

TAN 01: Rebate of Water Bills-reg.

(Ref. Audit Memo No. 02 dated 20.11.2019)

As per revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tariff & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or More & having installed functional rain harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for water harvesting System. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional.

The matter may be taken up with concerned DJB/NDMC authority for availing the said rebate.

TAN 02: Discrepancies in maintenance of Log Book and Non-Installation of GPS -reg.

(Ref. Audit Memo No.04 dated 21.11.2019)

During test check of the Log Book of Vehicles for the year 2017-19 maintained by the O/o Principal, Maitreyi College, University of Delhi, Bapudham Complex, Chanakyapuri, New Delhi-110021, the following shortcomings have been observed:-

Scrutiny of records it has been found that GPS (Global Positioning System) is not installed in the College VAN, 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.

The compliance may be strictly followed and shown to audit.

TAN 03: Discrepancies in Service Books-reg.

(Ref. Audit Memo No.06 dated 22.11.2019)

During the test check of Service books, maintained by the O/o Principal, Maitreyi College, University of Delhi, Bapudham Complex, Chanakyapuri, New Delhi-110021, for the audit period 2017-18 to 2018-19, following shortcomings 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:

A . /

S. No	Name (Dr./Ms/Mrs./Mr.)	Designation
1	Shweta	Assistant Prof.
2	M. Tianla	Lecturer
3	Rachna Sirohi	Lecturer
4	Manju Bhardwaj	Assistant Prof.
5	Hema Bhandari	Assistant Prof.
6	Kamal Sharma	Assistant Prof.
7	Ginmunlal Khongsai	Assistant Prof.
8.	Polly Biswas	Lecturer
9	Subhash	Office Attendant

(5)

3. Several officials pertain to Schedule Caste/OBCs/STs, but caste certificates have not been found in their service books.

4. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

5. Verification of character and Antecedent should be done by the police authority is must prior to appointment. Such request are sent to through the state/central/autonomous government to the local police authorities who ascertain the antecedent of candidate and give the verification report through the same channel. After receiving the verification report, the competent authority formally issue the appointment order.

6. In the most of the cases it has been found that leave account neither open and nor updated, the same should be properly maintained time to time.

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 04: Non-Maintenance of Bill Register/Medical Claim Register/and others-reg.
(Ref. Audit Memo No. 07 dated 22.11.2019)

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

- (1) **Non-Maintenance of Bill Register:-** As per GFR 2017, Rule 57 Sub-Rule 5(1) DDO shall maintain a Bill Register in Form TR 28-A, and note all bills presented for payment to college in the register. As soon as cheques for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register and the DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In cases any retrenchment is made by the HOO a note of such retrenchments should be kept against the bill in the remarks column in TR-28 A.
- (2) **Tender Sale Register:-** During the text check, the college has not maintained in the prescribed format such as date wise sale of the tender, cost of the tender.
- (3) **Tender/Quotation Opening Register:-** During the text check, the college has not maintained the tender/quotation opening register.

The Authority of College, may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.

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TAN 05: Irregularity in Housekeeping/Sanitation and Security Services-reg.

(Ref. Audit Memo No. 08 dated 25.11.2019)

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s Mi2c Security Sanitation & Securities Pvt. Ltd. This organization has provided man power for sanitation and security services to College/Institute. At present there are 18 (Eighteenth) contractual employees working in the College. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Sourav kumar	Safai Karamchari	M/s Mi2c Security Sanitation & Securities Pvt. Ltd
2.	Prabhat Kumar		
3.	Naresh Singh		
4.	Rajni		
5.	Seema		
6.	Ravi		
7.	Balkishan		
8.	Ravinder		
9.	Sunil		
10.	Tulsi		
11.	Arun Kumar		
12.	Chaaya		
13.	Ganesh	Security Guard	
14.	Jitender		
15.	Rudmal		
16.	Sushila		
17.	Shyam Kumar Mishra		
18.	Raj Kumar		

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "*sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities.* The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

The college authorities are hereby suggested to take necessary action as mentioned above and compliance may be shown to audit.



During test check of the College Canteen records regarding M/s Mukti Caterer's, H.No. 7-A, Mochi Village, Satya Niketan, Nanak Puri, New Delhi-110021 for the year 2017-18 to 2018-19 maintained by the O/o Principal, Maitreyi College, University of Delhi, Bapudham Complex, Chanakyapuri, New Delhi-110021, the following discrepancies have been found:-

On the first instance it has found that the Agreement of Contract between Maitreyii College and M/s Mukti Caterer's Contractors was made in a very casual manner. The agreement must contain all the mandatory terms and conditions to avoid any further litigation in future.

The following terms and conditions shall strictly adhere to all the statutory regulations, as applicable.

1. The contractor shall strictly observe and follow the statutory regulations like The Contract Labour (Regulation and Abolition) Act 1970, Payment as per The Minimum Wages Act 1948, service obligations under MCD regulations, The Employees' Provident Funds & Miscellaneous Provisions Act 1952, Employees State Insurance Scheme under ESI Act 1948 Act, The Payment of Gratuity Act 1972, The Workmen's Compensation Act 1923, and all other relevant Statutory regulations during the period of the Contract, covering its employees with appropriate insurance, etc. The Contractor shall be solely responsible for its failure to fulfill these statutory obligations and shall indemnify College against all such liabilities, which arise or likely to arise out of the contractor's failure to fulfill such statutory obligations. Contractor shall inform college the names and all details of persons engaged for this work. All documents, registers pertaining to this contract shall be maintained meticulously and shall be provided to college on demand.
2. Before deployment of his staff, Contractor shall ensure that their police verification is complete. Report to be submitted to the College Administration In-Charge.
3. In case any of workmen suffers any injuries /damages or meets with an accident in College premises during discharge of duties or journey in the course of performance of duties the entire cost of medical expenses and compensation under workmen's Compensation Act etc., shall be borne by the contractor. The contractor shall provide ESI Card to all its employees deployed at College to meet all such requirements.
4. The contractor shall provide: I) Sufficient additional manpower as required on specific requirement by College. II Uniform, Caps, Shoes, hand gloves, Identity Cards, Name Badges to all the personnel deployed in College Campus.
5. If the services are not up to the satisfaction of the college authority or in the event of any breach/violation or contravention of the terms & condition of contract, the contract can be terminated and security deposit will be forfeited.
6. License fee applicable on contractor should be revised from time to time as well as water charge also be levied.
7. For the consumers who are not willing to pay in cash, the contractor shall facilitate with a swipe payment machine and shall also provide in the canteen the UPI based payment system. The contractor shall further display its VPA (virtual payment address) or Q-Code on the display board to enable the consumers make the payments via UPI App (BHIM or equivalent).
8. The contractor shall be absolutely liable for payment of GST to the respective department on items sold in the canteen. The Institute/college shall have no liability, whatsoever, in this regard and shall be deemed to be immune and indemnified in all respects.
9. The contractor shall further be liable to pay to the Institute/college GST at the rate applicable from time to time on the License fee payable by it. The GST shall be payable over and above the License Fee and the Office concerned shall for accounting purposes issue a Tax invoice/receipt with GSTIN to the vendor in confirmation thereof.

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10. The contractor shall also be liable to pay all other taxes, levies and other legal payables that may be applied by the Government, local authorities and other competent forums from time to time.
 11. The contractor shall not tamper with the trees, plants shrubs hedges, lawns and flowers standing or maintained on or around the said canteen or in other places of the campus.
 12. The contractor shall not make any addition or alteration to the building of the said shop/premises or tamper with the fittings or electrical installations therein, nor make any unauthorized constructions or extension to the electricity or water supply lines, without the specific written permission of the licensor in this behalf.
 13. The licensee shall ensure that no product shall be sold from the premises which is prohibited to be sold within the premises of an educational institute, as per the provisions of the Cigarette and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003.
 14. The Institute/college shall be absolutely immune and deemed indemnified in all matters, claims, liabilities and legal consequences which relates to compliance of statutory provisions, rules and regulations, orders and directions of Govt. authorities/municipal corporation/courts/forum etc. as well as the provisions of this contract agreement. In case, the institute/college is put to bear any liability for lapses on the part of the contractor or for its illegal actions, the Institute/college would have the right to realize from the contractor all dues if those are in financial terms, and on other matters, in appropriate manner as it deems appropriate including adopting legal recourse.

Further, the audit has found that the work of contract of canteen college has been awarded to M/s Mukti Carter's since 2007 on the same terms and conditions without calling open quotations. Awarding the work of contract without calling open tenders, in violation of the prescribed rules, thereby, not only failing to get benefit of competitive rates, but also extending undue favour to the contractor.

The college authorities are hereby suggested to take necessary action as mentioned above and compliance may be shown to audit.

TAN 07: Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers of Biology/Zoology/Computers/Physics Laboratories/Sports-reg.
(Ref. Audit Memo No. 16 dated 29.11.2019)

During the test check of Stock Registers, maintained by the O/o Principal, Maitreyi College, University of Delhi, Bapudham Complex, Chanakyapuri, New Delhi-110021, the following discrepancies have been found, following short comings have been noticed:-

1. Page counting certificate on the first page of Registers have not been recorded and the same should be recorded and attested by the competent authority.
2. 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.
3. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1). {Property Register since 2011-12}
4. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated
5. In non-consumable registers of all the departments balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
6. The rate/price of the items was not mentioned in the stock registers in the absence of which the monetary value of these items could not be worked out at the time of condemnation.

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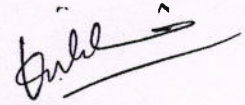
Physics, Botany and Zoology Stock Registers.

1. The records are properly maintained but the physically condition of the many old registers is very dilapidated. Necessary care must be taken by proper binding for future
2. The list of condemned items prepared by Zoology is available in the records but no action has been taken by college to condemn the same till date.

Sports Register

1. Many entries in consumable items have not been verified and signed by the competent authority, for its correctness, which is irregular.
2. Non Consumable item i.e. 'Daree' at page No.227 has been entered in consumable register, which is irregular, the same may be transferred to non-consumable register and similar other items may also be reviewed at your own level.
3. Purchase files and condemnation files of sports have not been shown to audit.

The college authorities are hereby suggested that the above discrepancies may be rectified and the compliance be shown to audit.



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

PART- II
CURRENT AUDIT REPORT
(2019-21)

Para No.1

(Ref.Memo No.4 dated 09.05.2022)

Sub: -Irregular claim of LTC availed by Dr. Atika Chandra,Assistant Professor.

As per LTC rules:-

1. Tickets should be purchased directly from the airlines(Booking counters,website of airlines)or by utilizing the services of authorized travel agents viz. M/s. Balmer &Lawric and Co., M/s. Ashoka Travels and Tours and IRCTC.
2. Ticket cannot be purchased in tour package.

While test auditing of LTC vouchers, it has been seen that Dr. Atika Chandra, Assistant Professor has availed LTC facility for self and her family members from Delhi to Leh and back by air 'Vistara' for the block year 2018-19 vide bill no.611/115/06/19-20 dated 26.06.2019 & paid Rs.85,917/- for the journey performed and the details of air ticket fare are as mentioned below:-

Fare	: -	INR 26298
Tour Code	: -	UKDIRECT
Taxes	: -	INR 1329K3
INR 490WO		
Carrier Imposed Fees	: -	INR 272YR
Total amount	: -	INR 28389
Fee OBFCACONFEE	: -	INR 250
Total OB fees	: -	INR 250

On the basis of the above fare bifurcation it is clear that the air tickets have been purchased with inclusion of tour package from 'Vistara' airlines as it is clearly mentioned in the summery of air ticket about 'Tour Code' and as per LTC rule no one can avail LTC facility in tour package.

In reference to the observations of the audit the official submitted the reply but the reply is not tenable to audit. **The college authorities are advised to seek clarification from 'Vistara airlines' whether the amount of tickets include the amount of tour package in the tickets price or not. In case of any discrepancy found than the college authorities may recover the whole LTC claim amount with panel interest from the official concerned under intimation to audit.**



Sub:-Irregularities in purchase of air tickets by teaching/non-teacing staff of the college.

As per LTC rules:-

1. Those who are entitled for air travel can travel by Air India.
2. Tickets should be purchased directly from through authorized travel agents viz. M/s. Balmer &Lawrie and Company, M/s. Ashoka Travels and Tours and IRCTC.
3. Now as per latest O.M of M/O Finance dt.16th February'2022 'it is clarified that the air travel on government account in LTC can be made by private airlines. Tickets shall be purchased only through the above three authorized agents'.

As per the record/vouchers provided to the audit it is seen that following officials/officers have availed LTC facility as per detail given below:-

- (a) Ms. Polly Biswas, Assistant Professor has availed LTC along with her family members from Delhi to Kolkata and back by air for the block year 2018-19 vide bill no.611/139/07/19-20 dated 08.07.2019& paid Rs.1,16,965/- for the journey performed.
- (b) Dr. Shushil Kumari, Assistant Professor has availed LTC along with her family members from Delhi to Ooty and back by air for the year 2019(fresh recruit) vide bill no.611/145/07/19-20 dated 10.07.2019& paid Rs.1,78,170/- for the journey performed.
- (c) Ms. Artika Vats, Assistant Professor has availed LTC along with her family members from Delhi to Kochi and back by air for the year 2019(fresh recruit) vide bill no.611/168/07/19-20 dated 24.07.2019& paid Rs.87,713/- for the journey performed.
- (d) Ms. Ansu Arora, Assistant Professor has availed LTC along with her family members from Delhi to Goa and back by air for the year 2019(fresh recruit) vide bill no.611/32710/19-20 dated31.10.2019 & paid Rs.55,188.

During scrutiny of their bills the following discrepancies have been noticed by the audit:-

- A) The ticket does not have any source to know where the ticket booked from i.e. either directly from Airlines booking counter or website or through authorized travel agent. The ticket submitted by above officials was without terms and condition.
- B) All the above tickets are from air India but content of some tickets are different which is not possible.



The college is advised to take action as below:-

- (a) As per M/O Personnel, Public Grievances and Pensions, DOPT order dt.8th October'2020 **“Efforts should be made by the government servants to book air tickets at the cheapest fare possible. All the Ministries/Departments are advised to bring it to the notice of all their employees that any misuse of LTC will be viewed seriously and the employees will be liable for appropriate action under the rules. In order to keep a check on any kind of misuse of LTC, Ministries/Departments are advised to randomly get some of the air tickets submitted by the officials verified from the airlines concerned with regard to the actual cost of air travel vis-à-vis the cost indicated on the air tickets submitted by the officials”**. Therefore as per these orders the college may get the tickets verified from the concerned airlines and if there is any discrepancy with regard to the actual cost of air travel viz-a-viz the cost indicated on the air tickets submitted by the officials the same may be recovered from the officials concerned.
- (b) If recovery occurs then the college may charge penal interest from all the officials as per rules for the journey performed.



(Manorama Rawat)

Sr. AO/IAO

Audit party no. XXVII

TEST AUDIT NOTES

TAN No.:01

(Ref.: Memo No.8 dated:12.05.2022)

Sub: Irregularities in maintenance of Log Book of Vehicle No.DLIVA-6147.

During the scrutiny of records/registers provided to the audit by the college, it is observed that the college has one CNG vehicle no. DLIVA-6147 used for transportation of students. Further during the test check of log book as well as other records of the said vehicle, the following irregularities have been noticed:-

1. The log book is not maintained properly. In several place, there is cutting and overwriting for changing the dates of journey. In some place fluid has also been used in log book which is highly objectionable.
2. Details of journey have not been maintained properly in log book.
3. In CNG invoice register, the date wise entry for CNG filling has not been maintained properly.

The college authorities are advised to maintain the LOG book properly as per the above mentioned observations and the properly maintained log book may be shown to next audit.



(ManoramaRawat)

Sr. AO/IAO

Audit party no. XXVII