

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), दिल्ली  
डी.जी.ए.सी.आर. भवन, आई.पी. इस्टेट, नई दिल्ली - 110002.

संख्या: पी.ए.जी. (ले.प.)दि./एस.एस.-II/ 1-1006/2018-19/405

दिनांक: 21.08.2019

सेवा में,

प्रिंसिपल,  
शाहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज  
यूनिवर्सिटी ऑफ दिल्ली, पी एस पी रोड - IV,  
डा० के.एन. काटजू मार्ग, सेक्टर - 16, रोहिणी, दिल्ली - 110089

महोदय/महोदया,

आपके कार्यालय के वर्ष 2014-19 के लेखाओं का निरीक्षण प्रतिवेदन प्रेषित किया जा रहा है।

अनुरोध है कि इसमें वर्णित विभिन्न आपत्तियों के उत्तर, पत्र की प्राप्ति के 4 सप्ताह के भीतर सुलभ कराएँ।

भवदीय,

अनुलग्नक: रिपोर्ट।

*(Signature)*

व. लेखापरीक्षा अधिकारी (एस.एस.-II)

संख्या: पी.ए.जी. (ले.प.)दि./एस.एस.-II/ 1-1006/2018-19/

दिनांक: 21.08.2019

निरीक्षण रिपोर्ट की प्रतिलिपि सहित इस पत्र की एक प्रति निम्नलिखित को सूचना और आवश्यक कार्यवाही के लिए प्रेषित की जाती है।

रामचंद्र, शिवा विभाग, दिल्ली याचिका, लेखापरीक्षा, नई दिल्ली 110002

उनसे अनुरोध है कि वे कृपया ..... से प्राप्त उत्तरों को अपनी टिप्पणी सहित इस कार्यालय को अगेषित करें।

उनका ध्यान विशिष्टतया निरीक्षण प्रतिवेदन के पैरा सं. .... की ओर आकृष्ट किया जाता है।

Accounts  
Richa  
28.8.19

Aus  
Pradip  
Bansal/Pradip  
40/10000

हस्ताक्षर

व. लेखापरीक्षा अधिकारी (एस.एस.-II)

प्रमाणित किया जाता है कि व. उप-महालेखाकार (एस.एस.) द्वारा अनुमोदित इस लेखापरीक्षा प्रतिवेदन में शुद्ध पैरा पार्ट II A के व 14 पैरा पार्ट II B के शामिल किए गए हैं।

**OFFICE OF THE PR. ACCOUNTANT GENERAL (AUDIT), DELHI  
D.G.A.C.R. BUILDING, I.P. ESTATE, NEW DELHI-110002.**

**Inspection Report on the Accounts of Shaheed Sukhdev College of Business Studies, KN Katju Marg, Sector-16 Rohini, New Delhi-110089 for the period 01.04.2014 to 31.03.2019.**

**Part-I**

**A. Introductory:**

**i. General:**

The accounts of Office of the Shaheed Sukhdev College of Business Studies (SSCBS) for the period 01.04.2014 to 31.03.2019 were test checked by the Audit Party comprising Smt. Vibha Singh, Sr. Audit Officer, Shri M P Singh, Asstt. Audit Officer and Shri Satinder, Sr. Auditor of the Office of the Pr. Accountant General (Audit) Delhi, New Delhi w.e.f. 17.06.2019 to 22.07.2019.

**ii. General set-up and activities:**

SSCBS was set up in 1987 by the Govt. of NCT of Delhi for imparting education in the field of Business Management at the undergraduate level in order to successfully meet the industries growing need for young minds, training in the art of management of computer skills etc.

**iii. Budget provision and actual expenditure:**

The budget allocated and actual expenditure there against is as under. (SSCBS)

Year	Budget Allocation (Rs. in lakh)	
	Plan	Non- Plan
2014-15	42	604
2015-16	15	915
2016-17	65	982
2017-18	12	1210
2018-19	250	587
Year	Expenditure (Rs. in lakh)	
	Plan	Non- Plan
2014-15	17	731
2015-16	14	796
2016-17	48	906
2017-18	78	1015
2018-19 Un-audited	308	1170

**iv. Overall financial performance and relative significance of the unit in overall hierarchy of the department in pursuance of organization goals:**

**v. Scope of audit:**

The audit of the period 2014-19, during test check of the department, records of various schemes were test checked including vouchers relating to salary, TA, Contingency, OE, purchase of consumable and non-consumable items.

**vi. Sampling technique adopted:**

One month complete vouchers for March of every year of audit were selected for detailed audit. Further, in-depth scrutiny of various schemes being implemented for the benefit of students is also to be conducted.

**vii. Internal Audit:**

Internal Audit for the year 2017-18 has been conducted.

**PART – II A**

NIL

**PART – II B**

**Para 1: (a) Unspent Balances due to non-finalization of Pattern of Assistance.**

A scrutiny of the statement of details of the expenditure for the year 2014-15 to 2018-19 maintained by SSCBS in respect of Grants-in-aid released by Directorate of Higher Education, GNCTD and forwarded to Directorate of Higher education revealed huge balances remained as unutilised and reflected as unspent amount at the end of the financial year for the aforesaid period especially under the head GIA Salaries as detailed below:

Maintenance grant Account (Grants-in-aid)

S.No.	Opening balance under	As on	Grant received during the year	Expenditure during the year	Closing balance as on
		<b>1-4-2014</b>			<b>31-3-2015</b>
1.	GIA -salaries	1,81,64,085	5,99,00,000	6,86,79,831	1,56,54,539 (including 62,70,285 as receipt)
	GIA-General	2,17,361	42,00,000 + 5,00,000	58,42,573	-9,25,212
	GIA-capital	42,09,456	0	3,39,308	38,70,148
2.		<b>1-4-2015</b>			<b>31-3-2016</b>
	GIA --salaries	1,56,54,539	8,70,00,000	7,53,97,169	2,72,25,737 + 53,52,081 as receipts =
	GIA-General	10,40,003	60,00,000	51,61,666	18,78,337
	GIA-capital	37,99,732	0	-2,52,002	40,51,734
	GIA- promotion of sports facilities	0	58,040	13,252	44,788
3.		<b>1.4.2016</b>			<b>31-3-2017</b>
	GIA --salaries	3,25,77,881	9,50,07,503	8,64,25,609	4,11,59,775 (including receipts 53,07,503)
	GIA-General	18,78,337	1,05,94,600	50,07,691	74,65,246 (including receipts 20,94,600)
	GIA-capital	40,51,734	72,86,800	39,53,244	73,85,290 (including receipts 7,86,800)
	GIA- promotion of sports facilities	44,788	75,492	0	1,20,280
4.		<b>1-4-2017</b>			<b>31-3-2018</b>
	GIA -salaries	4,24,03,762	11,50,00,000	3,63,84,225	7,76,73,378 (including receipts 66,53,841)
	GIA-General	73,50,752	60,00,000	1,26,44,386	23,05,666 (including receipts 15,99,300)
	GIA-capital	68,97,825	0	44,16,866	30,79,459 (including receipts 5,98,500)
	GIA-promotion of sports facilities	1,20,280	11,71,920		12,92,200
5.		<b>1-4-2018</b>			<b>31-3-2019</b>
	GIA -salaries	7,65,65,940	5,87,00,000	11,69,62,651	1,83,03,289 + receipts of Rs 1,35,13,696

GIA-General	37,81,235	2,10,00,000	2,99,97,536	-52,16,300
GIA-capital	2,34,251	40,00,000	7,83,734	34,50,517
GIA- promotion of sports facilities	12,92,200	0	79,129	12,13,071

From the above table it is pertinent to mention that in each year under the period of audit huge balance were lying unspent and carried forward under each head every year. Further, under the head GIA- promotion of sports facilities the amount have been accumulated to the tune of 12.13 lakh since 2015-16 and no significant expenditure has been incurred from the head till date.

It was also observed that the expenditure, receipt amount as mentioned in the statements furnished to the Directorate of Higher education for the aforesaid years under audit did not match with the figures reflected in Utilization certificate submitted by the college. This may please be looked into and remedial action may be taken by the College under intimation to Audit.

Moreover the college has been maintaining funds in some more accounts like APC fund account, Student society fund account etc. A detail of these accounts for the year 2017-18, which was provided to audit, is given below:

#### Admission process Charges fund (APC)

S.No.	Opening balance as on	Amount	Receipts during the year 17-18	Expenditure during the year	Closing balance as on 31 <sup>st</sup> March 2018
1.	1-4-2017	14,22,67,072	1,69,04,339	7,89,928	15,83,81,483

A scrutiny of audited statement of APC fund account for the year 2017-18 revealed that an amount of Rs.14.30 crore has been invested in the term deposit by the College out of this fund in the year 2016-17 and 2017-18 and closing balance in the saving account of the fund in the bank was Rs. 90.13 lakh as on March 2018. Audited statements for the year 2018-19 were not prepared by the college thus was not produced to audit.

#### Student Society Account (SSA)

S.No.	Opening balance as on	Amount	Receipts during the year 17-18	Expenditure during the year	Closing balance as on 31 <sup>st</sup> March 2018
1.	1-4-2017	1,69,81,989	2,77,90,202	93,28,912	3,54,43,279

Scrutiny of audited statement of SSA fund account for the year 2017-18 revealed that besides the above reflected balances an amount of Rs.10.45 crore has been invested in the term deposit by the College out of this fund in the year 2016-17 and 2017-18 and closing balance in the saving account of the fund was Rs. 68.08 lakh as on March 2018. Audited statement for the year 2018-19 was not prepared by the college thus was not produced to audit. Meanwhile it was also noticed that instructions were issued by the Pr. Secretary (Finance), GNCTD vide letter

dated 6.9.2011 regarding formulation of Pattern of Assistance for the grantee institutions by their administrative department.

Further Directorate of Education also forwarded the draft of pattern of assistance to the Principal of the college through letter no DHE-3(15)/100%college/POA/2014-15/2390-2401 dated 26-7-2016 for the consent of the HOO. However it was observed that the same has not been responded back by the College authorities and pattern of assistance is yet to be formulated/ finalized by the Directorate of higher studies. College replied that the matter has been taken up with Directorate of Higher Education, GNCTD for finalization of pattern of assistance at their end.

Further, in order to enforce financial discipline in autonomous bodies/grantee institutions GNCTD, Finance Accounts department vide order No. F.12/3/2010-AC/dsfa/SSIII/914-921 dated 18.7.2011 directed that all the autonomous bodies/grantee institutions having budgetary support of more than Rs. five crore per annum from the government are required to enter into a Memorandum of Understanding (MOU) with the Administrative Department, spelling out clearly the output targets in respect of the activities/programmes/schemes being carried out. The output targets shall form the basis of budgetary support extended to these organizations.

SSCBS has been receiving grants of more than Rs. five crore as detailed aforesaid during the financial years under audit as GIA from GNCTD and in view of above guidelines, the college has not entered into a memorandum of understanding with their administrative department till date. Hence, in the context of above instructions/guidelines issued by GNCTD, SSCBS is required to sign a MOU with Directorate of Higher Education.

Thus, it was observed that the college has been investing substantial funds in the term/ fixed deposits out of its receipts besides keeping a huge amount as bank balance and unspent amount under heads of grants-in-aid. While releasing the grants-in-aid to the college the administrative department i.e Department of Higher Education, GNCTD should look into the matter and further release the GIA to the college after taking into account the previous unspent balances in the above stated heads of accounts of GIA and other fund accounts. The administrative department may also take necessary actions on the issue of finalization of pattern of assistance on priority to avoid huge accumulation of the funds, under intimation to the Audit.

**(b) Non-capitalization of land and building and other assets etc.**

SSCBS has been registered under Society Registration Act, 1860, vide registration no. S/22066 of 1991. The college was initially started at Jhilmil Colony, Vivek Vihar by GNCTD in the year 1987 and affiliated to Delhi University.

The college was shifted to new multi-story building campus at Sector-16 Rohini in July 2017. The college has building structure with administration block, modern class rooms, latest labs, residential quarters for staff/faculty, hostel facility with mess for students and canteen etc.

The college has maintained the commercial accounting as non-profit organization and prepared its financial statement viz balance sheet, income & expenditure account, receipt & payment account but the cost of following assets pertaining to new campus has not been shown in the Balance Sheet of the college. The details are as under:-

1. Cost of land.
2. Construction cost of building
3. Cost of centrally air conditioning system
4. Cost of STP plant
5. Cost of rain water harvesting system etc.

SSCBS is advised to capitalize the above assets after obtaining the actual cost from administrative department & PWD etc. and show in books of accounts from the year 2017-18 onwards. College replied that the matter has been taken up in April 2019 with the Directorate of Higher Education, GNCTD for needful action.

**(c) Depreciation in accounts not applied on the Capital assets**

Further, during the course of shifting, directions from Department of Training and Technical Education was received in February 2017 for handing over the charge of the Campus at Vivek Vihar to Delhi Technological University along with air conditioners, furniture & fixtures etc.

SSCBS handed over the charge of the campus along with all fixtures to DTU w.e.f. 17-7-2017 along with the list of 1715 items. It was observed that the list included 42 air-conditioners, computer tables, Almirah, chairs, file cabinets, podium, desk, notice boards, UPS, lockers etc.

Audit observed that though the college has maintained the commercial accounting and prepared its financial statement viz balance sheet, income & expenditure account, receipt & payment account but the cost of the items handed over to DTU has not been depreciated/deducted from the assets of the college. Thus there is an over depiction of the college asset in the books of accounts.

Further, it was also observed that depreciation at specified rates as per IT Rule 32 on the assets like furniture, car, machines etc. are to be applied each year while preparing the commercial accounts, however the college has not applied the depreciation on its assets thus, there was overstatement of assets in the accounts. College replied that the matter has been taken up in April 2019 with the Directorate of Higher Education, GNCTD for needful action.

**Para 2: Avoidable expenditure of Rs. 8.33 lakh due to injudicious assessment of sanctioned load of electricity supply.**

The SSCBS had three domestic connections (CA No. 60020091785, 100013057, 100013014) of sanctioned load of 1000, 134, 93 KW respectively. Audit scrutiny of electricity

bills revealed that maximum consumption against sanctioned load in respect of the above connections at any time in one month during 2014 to 2019 was 567 against 1000, 112 against 134 and 38 against 93 KW only. As per electricity tariff schedule demand charges at minimum of Rs 150 per KVA per month are payable as electricity charges based on the sanctioned load even when the consumption is less. SSCBS had paid in excess of Rs.8,33,400/- as demand/electricity charges at minimum of Rs 150 per KVA/MDI per month as detailed below:

Sl. No.	Period of bill	Sanctioned load	Maximum Demand	Difference in Contract demand and maximum demand	Fixed charges paid@	Avoidable amount of fixed charges
1	1.5.18 to 31.5.18	1000	526	474	150	71100
2	1.4.18 to 30.4.18	1000	467	533	150	79950
3	1.8.18 to 31.8.18	1000	567	433	150	64950
4	1.1.19 to 31.1.19	1000	244	756	150	113400
5	1.2.17 to 28.2.17	134	37	97	150	14550
6	1.2.17 to 28.2.17	93	11	82	150	12300
7	1.1.18 to 31.1.18	1000	188	812	150	121800
8	9.8.17	134	70	64	150	9600
9	17.4.17	134	72	62	150	9300
10	1.5.17 to 31.5.17	134	103	31	150	4650
11	1.8.15 to 31.8.15	93	34	59	150	8850
12	1.7.15 to 31.7.15	93	34	59	150	8850
13	1.6.15 to 30.6.15	134	105	29	150	4350
14	1.5.15 to 31.5.15	93	17	76	150	11400
15	1.5.15 to 31.5.15	134	100	34	150	5100
16	1.4.15 to 30.4.15	93	28	65	150	9750
17	1.4.15 to 30.4.15	134	112	22	150	3300
18	1.3.15 to 31.3.15	126	68	58	150	8700
19	1.3.15 to 31.3.15	93	20	73	150	10950
20	1.2.16 to 1.3.16	93	12	81	150	12150
21	1.1.16 to 29.2.16	134	45	89	150	13350
22	31.12.15	134	38	96	150	14400
23	1.1.16 to 31.1.16	93	12	81	150	12150
24	1.12.15 to 31.12.15	134	38	96	150	14400
25	1.12.15 to 31.12.15	93	6	87	150	13050
26	1.11.15 to 30.11.15	93	13	80	150	12000
27	1.11.15 to 30.11.15	134	54	80	150	12000
28	1.10.15 to 31.10.15	93	36	57	150	8550
29	1.9.15 to 30.9.15	93	36	57	150	8550
30	1.6.14 to 30.6.14	126	91	35	150	5250
31	1.6.14 to 30.6.14	93	8	85	150	12750
32	1.5.14 to 31.5.14	93	15	78	150	11700
33	1.3.14 to 31.3.14	93	10	83	150	12450
34	1.3.14 to 31.3.14	120	54	66	150	9900
35	1.2.15 to 28.2.15	93	10	83	150	12450
36	1.2.15 to 28.2.15	126	59	67	150	10050
37	1.1.15 to 31.1.15	93	20	73	150	10950



38	1.1.15 to 31.1.15	126	71	55	150	8250
39	31.7.14	93	36	57	150	8550
40	1.7.14 to 31.7.14	93	18	75	150	11250
41	1.10.14 to 31.10.14	93	34	59	150	8850
42	1.11.14 to 30.11.14	126	64	62	150	9300
43	1.9.14 to 30.9.14	93	38	55	150	8250
<b>Total</b>						<b>833400</b>

Besides, SSCBS has also been utilizing solar power in the new building, thereby reducing the consumption of the electricity supply from sanctioned load. The details regarding the utilization of solar power may be furnished to Audit. Whether there was any agreement with the electricity suppliers in this regard may also be furnished.

Had the SSCBS authorities assessed the requirement of electricity supply based on the actual consumption and got the sanctioned load for domestic connections reviewed it could have saved a sum of Rs 8.33 lakh during 2014-19. Thus failure of the SSCBS authorities to assess the sanctioned load in consonance with actual requirement resulted in avoidable payment of Rs. 8.33 lakh of demand charges.

Reason may please be furnished for non-assessment of the actual consumption of the electricity charges of the College due to which excess payment of Rs. 8.33 lakh was paid.

**Para 3: Non-availing of full rebate on water bills amounting to Rs 8.68 lakh.**

As per the new revised water tariff rates 2012, Govt. offices/Institution will be placed under special category (category ii A) under commercial/industrial category and will get 15% rebate on total bill amount with the condition that the said Govt. Institution/ office should install equipment for both systems water harvesting and waste water recycling.

Scrutiny of records files of water bills of the SSCBS revealed that the college has a rain water harvesting system and waste water recycling system in college premises which are in working condition, however, audit observed that the department did not avail any discount from DJB till date (July 2019) as per details in table below:

Period of water bill and KNO.	Amount of water bill paid (amount in Rupees)	Discount not availed @ 15% of water bill
6.7.18 to 9.8.18 (KNO-6667205219)	163909	24586
3.6.18 to 5.7.18(KNO-6667205219)	132181	19827
6.5.18 to 2.6.18(KNO-6667205219)	216864	32530
10.4.18 to 5.5.18 (KNO-6667205219)	437321	65598
5.2.19 to 11.3.19 (KNO-6667205219)	137204	20581
7.11.18 to 10.12.18 (KNO-6667205219)	96655	14498
11.12.18 to 9.1.19(KNO-6667205219)	154072	23111
5.10.18 to 6.11.18(KNO-6667205219)	81055	12158
11.9.18 to 4.10.18(KNO-6667205219)	90860	13629
10.8.18 to 10.9.18(KNO-6667205219)	183165	27475
11.12.18 to 4.2.19(KNO-6667205219)	907221	136083

24.3.17 to 7.2.18(KNO-6667205219)	1161521	174228
7.7.17 to 4.8.17(KNO-3397240000)	26085	3913
7.6.17 to 6.7.17(KNO-3397240000)	11399	1710
5.8.15 to 3.9.15(KNO-3397240000)	120206	18031
3.7.15 to 4.8.15 (KNO-3397240000)	116281	17442
5.6.15 to 2.7.15(KNO-3397240000)	128537	19280
5.5.15 to 4.6.15 (KNO-3397240000)	74764	11215
7.4.15 to 5.5.15(KNO-3397240000)	119807	17971
5.3.15 to 6.4.15(KNO-3397240000)	81605	12241
01.2.16 to 28.2.16(KNO-3397240000)	94789	14218
29.11.15 to 29.12.15 (KNO-3397240000)	96244	14437
3.11.15 to 28.11.15 (KNO-3397240000)	108501	16275
6.10.15 to 2.11.15 (KNO-3397240000)	132977	19946
4.9.15 to 5.10.15(KNO-3397240000)	122890	18433
3.6.14 to 1.7.14 (KNO-3397240000)	76756	11513
2.5.14 to 2.6.14 (KNO-3397240000)	103424	15514
2.1.15 to 3.2.15 (KNO-3397240000)	92719	13908
2.8.14 to 1.9.14 (KNO-3397240000)	123713	18557
2.12.14 to 1.1.15 (KNO-3397240000)	39799	5970
2.10.14 to 1.11.14 (KNO-3397240000)	101137	15170
2.11.14 to 1.12.14 (KNO-3397240000)	121639	18246
2.9.14 to 1.10.14 (KNO-3397240000)	134205	20131
	<b>Total</b>	<b>8,68,425/-</b>

Thus an amount of Rs. 8.68 lakh remained to be adjusted in the water bills of the SSCBS for the period of 2014 to 2019. Further, it is stated that in the bill period from 9.4.18 to 5.5.18 an amount of Rs. 9164/- paid as late payment charges, that is loss to govt. exchequer, due to not timely payment of bill.

It is stressed that matter may be taken up with DJB and the 15% discount may be availed under intimation to Audit.

**Para 4: Avoidable expenditure of Rs. 14,925/- on advertisement through newspaper.**

Rule 21 of GFR 2005 provides that every officer incurring or authorizing expenditure from public money should be guided by higher standards of financial propriety, should enforce strict economy should exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The ministry of Information and Broadcasting directed that all advertisements in print and electronic media should be routed only through the Directorate of Advertisement and Publicity (DAVP). DAVP provides 15 percent discount (equivalent to agency discount/commission) on the cost of advertisement. As per DIP's term and conditions for print media and multimedia creative agencies item no. 54, the advertising agencies shall be entitled to receive discount of 15% in respect of advertisement placed with newspaper and electronic media etc.

Test check of records of advertisements revealed that during the period of audit, SSCBS had not placed advertisements in various newspapers as per DAVP approved rates as in the following cases only 10% discount had been availed by SSCBS in place of 15% thereby excess amount of Rs. 14,925/- /- (i.e 5%) was paid to the agency:

Sl. No.	Agency	Invoice no. & date	Amount	5% discount not availed
1	Newfields Advertising Pvt. Ltd.	0012778 27.11.18	73870	3694
2	Newfields Advertising Pvt. Ltd.	N-12338/January 16.2.18	15898	795
3	Newfields Advertising Pvt. Ltd.	N-11655/June 29.6.17	42284	2114
4	Newfields Advertising Pvt. Ltd.	N-11078/November 15.12.16	24825	1241
5	Newfields Advertising Pvt. Ltd.	PES/889/16-17 11.11.16	128288	6414
6	Newfields Advertising Pvt. Ltd.	N-09507/March 31.3.15	13331	667
<b>Total</b>				<b>14925</b>

Moreover, due to non-taking of full 15% rebate on advertisement the college also paid GST amount in excess. Reason may be explained for the payment made to agency without taking discount. College replied that the agency has provided 10% on the basis of rules of Indian newspaper society, which is not tenable as College is receiving 100% aid thus it is mandatory for the College to follow GNCTD instructions.

**Para 5: (a) Irregular payment of Pension.**

GNCTD's sanction order no. DHE-3(1)/100%/non-plan/GIA-2016-17/4236-42 point no. XXIV dated 26.10.2016 stipulates that "The grantee institution shall not do any act or undertake any activity which entails additional financial liability for the government department like creation of posts, grant of pay scales higher than those of corresponding posts in the government of NCTD, undertaking of infrastructural projects estimated cost of which is above Rs. 2 crore, provision/extension of pension to employees etc."

As per certificate of registration under societies registration act 1860 the SSCBS was started in 1987 under the aegis of Delhi administration. The Directorate of Higher Education, GNCTD has been granting 100% financial assistance in the form of Grant-in-Aids (GIA) to the college since inception. A scrutiny of the records of the college revealed that the college has been paying pension to retired employees from GIA as detailed below for the period under audit:

S.no	Year	pension paid out of GIA	Cumulative total
1.	2014-15	24,23,299	47,67,348*
2.	2015-16	27,48,170	75,15,518
3.	2016-17	53,18,828	1,28,34,346
4.	2017-18	43,66,555	1,72,00,901
5.	2018-19	53,93,923	2,25,94,824

\* including expenditure of Rs 23,44,049 for the year 2013-14

The college authorities have been paying pension to the retired employee from GIA, which is not allowed as per condition no. XXIV stated above as it is entailing additional financial liability to the College. For pension, there is a separate Major Head 2071-pension and retirement benefits.

In view of above, the college authorities are advised to approach their administrative department i.e. Dte. of Higher Education to clarify regarding payment of pension to employees as to whether the same can be paid from the GIA to college or the major head-2071-pension and retirement benefits.

College replied that the matter has been taken up in April 2019 with the Directorate of Higher Education, GNCTD for needful action.

**(b) Non-creation of posts of accounts functionaries.**

As per Finance Department order No.F12/3/2010-AC/dsfa/SSIII/914-921 dated 18.7.2011, autonomous bodies/grantee institutions receiving GIA of Rs. 10 crore and above shall initiate action to create posts of accounts functionaries with an appropriate designation (i.e. as equal in terms of pay scale as well as duties and responsibilities to the post of Deputy Controller of Accounts and Accounts Officer of GNCTD) with prior approval of FD, so as to ensure stringent control over expenditure and proper financial management. The said posts will be filled from the accounts cadre of the GNCTD on deputation basis failing which on contract basis.

Audit observed that SSCBS has received GIA for more than Rs. 10 crore during financial year 2014-15 to 2018-19 as detailed in para 1, yet it has not created the posts of accounts functionary like DCA and Accounts officer in compliance of the above stated instructions

Thus SSCBS is required to create the posts of DCA and AO with prior approval of FD as per guidelines issued by GNCTD in this regard. College replied that the matter has been taken up in April 2019 with the Directorate of Higher Education, GNCTD for needful action.

**Para 6: Purchase of IT equipment of Rs. 73.00 lakh without approval of IT Department.**

As per delegation of financial rules, no computer / laptops (I.T. items) can be purchased without prior approval of I.T. Department and GNCTD vide letter no. 26695/2015/O/o Budget Finance Officer 15/28 dated 12.3.15 stated that the HOD & Administrative Secretary have a power to incur Rs. 3.5 lakh and Rs. 7 lakh per annum subject to approval of TEC of IT Department.

Scrutiny of the bills/vouchers produced by SSCBS for the year 2014-19 revealed that the SSCBS had purchased Desktop computers(119), hard disks (10 in quantity), Multi-functional-printer (1 in quantity) and printers (2 in quantity) etc. costing Rs.72,99,657/- during the year 2014-15 and 2018-19 from M/s NICSI, Delphi Infosolutions pvt. Ltd. and Foretech computer

systems pvt ltd. without prior approval of the I.T. Department as well as Finance Department of Government of NCT of Delhi, which is against the instant rules, as mentioned above.

The reasons for purchasing of I.T. items without prior approval of I.T. Department and Finance Department, as per instruction / directions issued by the I.T. Department, as mentioned above may be intimated to the audit. It is stressed that the higher authorities of the department may please look into the matter personally and take steps to get regularize the expenditure from IT & Finance Department under intimation to Audit accordingly.

**Para 7: (a) Non-deduction of TDS of Rs. 12535/-.**

As per section 194 C of the income tax act which deals with the tax deducted at source (TDS) is to be compulsorily deducted from any payments that have been made to any person who is contractor or subcontractor and will be required to be deducted by the party or person or government who has made the payment.

Scrutiny of records of college it was found that the college had paid an AMC for maintenance of computer and UPS in which TDS was not deducted in the payment vouchers as detailed below:

Sl. No	Voucher No. & date	Total amount paid	2% TDS amount
1	717 dt. 7.12.15	18635	373
2	943 dt. 15.2.16	3635	73
3	143 dt. 18.5.15	3635	73
4	161 dt. 26.5.15	15000	300
5	371 dt. 18.8.16	3635	73
6	430 dt. 3.9.15	15000	300
7	1092 dt. 20.3.17	19629	393
	<b>Total</b>	<b>79169</b>	<b>1585</b>

As per section 194 J of the income tax act, for the legal services TDS @10% is required to be deducted if the aggregate payment during the financial year exceeds Rs. 30,000/- to a person.

A test check of records of college it was found that the college had made payment for legal services to Sh. Amit Bansal, Advocate in which TDS was not deducted as detailed below:

Sl. No	Voucher No. & date	Total amount paid	10% TDS amount
1.	511 dt 30.9.16	26340	2634
2.	810 dt 6.1.16	14850	1485
3.	38 dt 11.4.14	5000	500
4.	1141 dt 25.3.15	5160	516
5.	702 dt 11.11.14	4400	440
6.	100 dt 14.1.15	11000	1100
7.	895 dt 9.1.15	3850	385
8.	Dt. 30.9.16	4950	495
9.	Dt. 24.5.16	4760	476
10.	Dt. 31.3.16	4950	495

11.	Dt. 4.4.16		6340	634
12.	Dt. 31.8.15		5310	531
13.	Dt. 22.9.15		12590	1259
		<b>Total</b>	<b>109500</b>	<b>10950</b>

Similar other cases may also be reviewed and take necessary action under intimation to Audit. Moreover, Deputy Registrar, University of Delhi, communicated list of empaneled advocates and their schedule of fees for legal work w.e.f. 3.11.12 for a period of three years i.e. up to November 2015. However, the SSCBS has been paying the amount to the empaneled advocates after November 2015 without taking the extension for the empaneled advocates. Thus, the payment made to the lawyer beyond November 2015 is unauthorized.

**(b) Unauthorized expenditure from Imprest.**

As per chapter XVI, Miscellaneous expenditure, of Receipt and payment rules, and GFR no.322, an Imprest is a standing advance of a fixed sum of money placed at the disposal of an official to meet petty office expenses and emergent charges of small amounts which cannot be foreseen. An emergent petty advance may also be made on the responsibility of the Imprest holder, out of the Imprest money.

A scrutiny of vouchers relating to Imprest for the year 2014-19, it was found that an expenditure of approximately Rs. 3,10,083/- was incurred as imprest money and out of this amount Rs. 2,13,761/- was incurred on TA, Honorarium and Governing Body meetings which were not exigencies charges. College incurred almost 70 % of amount on TA from the Imprest Money. College admitted that the expenditure were incurred for convenience and disposing off the transations concurrently. Thus, College is advised the use Imprest only for the purpose for which it has been created.

**Para 8: Medical reimbursement to staff without deducting subscription of CGHS/DGHS.**

As per guidelines issued from time to time by the Directorate of Health Services in connection with the Delhi govt. employee's health scheme, an employee has to subscribe a prescribed amount every month under this scheme to get the facility of reimbursement. The monthly contributions for availing CGHS facility before 7<sup>th</sup> CPC is Rs125, Rs 225, Rs 325 and Rs. 500 for grade pay 1800 to 2800, grade pay 4200, grade pay 4600 to 6600 and grade pay 7600 and above subsequently and after 7<sup>th</sup> CPC Rs. 250, 450, 650 & Rs.1000 for the Level 1 to 5, Level 6, Level 7 to 11 & Level 12 & above subsequently.

Scrutiny of records of SSCBS revealed that the college has been reimbursing medical expenditure to their employees but there is no subscription deducted by the college. As per the financial statements of SSCBS an amount of Rs.82,98,824/- has been incurred as medical reimbursement during the audit period as given below:

Year	Expenditure incurred (Rs.)
2014-15	1724175
2015-16	2438978
2016-17	2212596
2017-18	1923125
2018-19	Accounts not finalized
<b>Total</b>	<b>82,98,874/-</b>

College replied that the action is being taken up.

**Para 9: Non-deduction of licence fee after revision of rates.**

As per order no. 18011/2/2015-Poll.III dated 19.7.17 issued by GOI, MOUD, Directorate of Estates w.e.f. 1.1.17, Delhi University notified to all concerned that in concurrence of the above state order, the competent authority of the university has approved the revised rates of licence fee for the university accommodation. After scrutiny of records it is found that the SSCBS has not implemented the revised rates to its employees as shown below:

Sl. No	Name of occupant	Designation	Accommodation details	Licence fee deducted	Licence fee to be deducted	Diff.
1	Nidhi Kesari	A.P	Teaching qtr.	1565	1870	305*24=7320
2	Tulsi Ram Sharma	Lab. Attendant	Non-Teaching qtr.	450	470	20*24=480
3	Tapan Mandal	Office Attendant	Non-Teaching qtr.	450	470	20*24=480
4	Rakesh Kr.	Driver	Non-Teaching qtr.	450	470	20*24=480
5	Mess Staff	-	-	450	470	20*24=480
6	PWD off.	-	-	450	470	20*24=480
<b>Total</b>						<b>9720</b>

Moreover, the two room of accommodation has been issued to outsourced hostel mess staff and PWD officer. In respect of mess staff market rate should be deducted as they are not the government officials and for the PWD office SSCBS is incurring loss of HRA & Licence Fee to govt. Matter may be looked into and remedial action be taken under intimation to Audit.

**Para 10: Huge expenditure on repair of vehicles.**

Information given by SSCBS relating to vehicle repair/maintenance expenditure revealed that expenditure incurred on vehicles for repairing was more than its purchase value or nearby its cost price. The total expenditure incurred since purchase of these vehicles amounted to Rs.19,97,448/- which was over 100% of the cost price of vehicles as detailed below.

Moreover unserviceable/old & damaged parts register has not been maintained by the department. Some of the expenditure cases are reflected in the table below:

Sl. No	Vehicle name/ model	Vehicle No.	Purchase cost	Total expenditure since purchase
1	Ambassador Car	DL 7C E 4791	4,48,283	7,81,033
2	Swaraj Mazda	DL 1P B 7063	10,53,302	12,16,415
Total			15,01,585	19,97,448

Department may review all the cases of expenditure on vehicles for which expenditure on repair has been incurred almost same or more amount of its purchase value and take appropriate decision.

It is stressed that expenditure on repair and maintenance of vehicles may be reviewed seriously and such vehicles should be got replaced with the approval of Finance Department.

**Para 11: Loss to the exchequer of Rs. 25,000/- due to penalty levied by NGT.**

The Hon'ble National Green Tribunal issued notices in respect of air pollution of dust from construction and demolition activity to the contractor who was awarded the tender for construction of the College building at Rohini.

As a result contractor had paid Rs. 50000/- each on 9.3.2016 & 23.11.2015 on the aforesaid issue. Scrutiny of vouchers of SSCBS revealed that the college also had paid Rs. 25000/- on 7.9.2017 as penalty to Delhi Pollution control Board for not abiding the environmental laws. Even after twice or thrice penalty had been levied, the college did not take any remedial steps to get rid of recurring penalty. College turned a deaf ear to NGT and Environment laws that is detrimental to govt. as well as environment.

The above fact shows that the immense dereliction of duty towards the environment had taken place resulting in loss to the Govt./ Exchequer. Reasons for such lapse may be furnished to Audit.

**Para 12: (a) Award of House-keeping contract worth Rs. 13.24 lakh without approval from competent authority.**

As per the delegation of Financial Powers 2008 & 2015 to HOD / HOO issued by Finance Department, GNCTD, the HOD has no power for engaging of security and sanitation services. All the powers in this regard are vested with the Pr. Secretary of the Administrative Department, subject to prior approval of Finance Department, GNCTD for the first time and in their capacity as HOD for AA/ES.

It was noticed that SSCBS awarded the house keeping contracts to M/S Prakash Facility Management House Keeping on 20.7.2017 and informed about it to Chairman of Governing Body by an email only and stated that the same services is to be taken from the agency which



was engaged by the PWD with 6 number of persons . Further the number of persons was increased to 20 without the approval of competent authority.

Thus, the SSCBS incurred an unauthorized expenditure of Rs. 13,24,724/- lakh for the year 2017-18 and for the year 2018-19 the amount of incurred expenditure was not available due to non-finalization of the annual accounts.

**(b) Award of Security contract of Rs. 33.30 lakh without approval from competent authority.**

Scrutiny of records relating to security services revealed that the college incurred expenditure of Rs 33,30,447/- during the period 2014-15 to 2017-18 and for the year 2018-19 the amount of incurred expenditure was not available due to non-finalization of the annual accounts. The year wise expenditure was as detailed below:

Year	Expenditure incurred (Rs.)
2014-15	893782
2015-16	593745
2016-17	794799
2017-18	1048111
2018-19	Accounts not finalized
<b>Total</b>	<b>33,30,437/-</b>

The college was shifted from Vivek Vihar to Rohini sector-16 on 20.7.2017. The college had informed Higher Education Department for taking approval for engaging security services in new campus building of college at Rohini, in response to which Higher Education Department conveyed the college about the approval of Administrative Reforms Department, GNCDT. As per delegation of power, approval of Finance Department, GNCTD must be taken for outsourcing of the security services, but there was no mention of any approval of FD in the letter from Higher Education Department.

Thus, the above contracts were extended without observing the GFR 204 and without the approval of the competent authority.

Reasons for violation of GFR and non-obtaining the approval of competent authority may be furnished to Audit.

**Para 13: Loss of govt. money due to short recovery of water charges from government accommodation to officials/officers.**

As per practice and convention, the entire amount of water charges from any government staff quarter is to be borne by the allottee/resident as per the actual consumption. However a scrutiny of record of SSCBS revealed that SSCBS had/has deducted water charges of

Rs 30, but these charges w.e.f. 2012 are as per quarter type I to V as Rs. 157,196,236,315,472 subsequently for residential premises as detailed below:-

Sl. No	Name of occupant	Designation	Accommodation details	Water charges deducted
1	Nidhi Kesari	A.P	Teaching qtr.	30
2	Tulsi Ram Sharma	Lab. Attendant	Non-Teaching qtr.	30
3	Tapan Mandal	Office Attendant	Non-Teaching qtr.	30
4	Rakesh Kr.	Driver	Non-Teaching qtr.	30
5	Mess Staff	-	-	30
6	PWD off.	-	-	30

Audit observed that the water charges recovered from the allottees of the above said quarter was not commensurate with water charges paid to DJB. This may please be looked into and appropriate recovery may be effected under intimation to Audit.

**Para 14: Non furnishing of records/information.**

The following records were not furnished to audit by SSCBS

1. Service book of 25% cadre wise staff along-with personal file.
2. Income Tax calculation sheets.
3. Physical verification report for consumable/non-consumable items.
4. Write-up of all the schemes being operated by SSCBS along with detail of fund released and expenditure incurred during 2014-19.
5. Details of Peer Review of autonomous organizations under the college and information pertaining to such peer review conducted.

Part-III

Position of outstanding objections:

Details of Settled Paras

Sl. No	Year/ Para No	Brief particulars	Remarks
1	2008-14 1	Excess payment of Rs. 1,101670/- on account of service tax	Para may be treated as settled.
2	2008-14 4	Non-adjustment of outstanding amount of AC Advance Rs. 14,698/-	---do---
3	2008-14 5	Non-disposal of obsolete/unserviceable/condemned equipment/machinery amounting to Rs 20.51 lakhs lying in college store	---do---
4	2008-14 6	Non-conducting of physical verification	---do---
5.	2008-14 7	Non Refund of Security Deposit.	----do----

Details of outstanding objections

Sl. No	Year/ Para No	Brief particulars	Remarks
1	2008-14 3	Unspent GIA	Reply not furnished, hence para stands.

**Part-IV**

**Best Practices:**

**Part-V**

**Acknowledgement:**

Smt. Poonam Suri, Principal and his staff rendered full cooperation and most of records were produced to the Audit except the reply of some memos, observation offered and the records/ information mentioned in Pare titled "Non furnishing of Records" of IR.

**Hierarchy**

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

Sl. No.	Name	Post	Period	
			From	To
1	Dr. Poonam Verma	<b>Principal (Head of Office)</b>	2014	Till now
2	Mr. S.K Jairath	<b>DDO</b>	2014	Till now
3	Mr. Ranu Kumar	<b>Divisional Accountant</b>	15.5.14	14.5.15
	Mr. Ajitabh Saxena 8.3.19 onwards, (AIIMS) deputation		11.6.15	7.3.19
4	Mr. S.Q Abbas	<b>Head Clerk</b>	2014	2019
5	Mr. Sanjay Batra	<b>J.A.C.T</b>	2014	Till now

### General

The general conditions of the accounts pertaining to the period 2014-19 were found to be satisfactory subject to observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by the Shaheed Sukhdev College of Business Studies. The Office of the Principal Accountant General (Audit), Delhi disclaims any responsibility for any information and/or non-information on the part of the audited identity.



Sr. Audit Officer (SS-Hqr.)

## Test Audit Note (TAN)

### TAN 1. Unused items lying in the store.

As per information provided by college, the following equipment and items have been reported nonfunctional and is liable for condemnation/dispose/write-off as detailed below:

Sl. No	Item	Quantity	Date of purchase	Value
1	Lawn Mover	1	Not mentioned	9100
2	Letterhead	16	18.5.16	5040
3	Torch cell (D size)	7	16.7.12	105
<b>Total</b>				<b>14,245/-</b>

Department should take immediate necessary steps to condemn/dispose/write-off the obsolete items for obtaining better scrap value under intimation to Audit.

### TAN 2. (a) Improper Maintenance of Cash Book.

While checking the cash book of the college following observations were made:-

1. Page count certificate not given by the HOO.
2. Entries in cash book are not signed by DDO.
3. Cuttings were done in the cash book but DDO had not attested the same.
4. Amount carried forward and brought forward through Pencil instead of ink Pen.
5. At the end of the month/year, DDO did not check/signed the cash book and certificate of DDO regarding correctness of balances were not given.

### (b) Improper Maintenance of PBR/Acquaintance Register.

1. Date of joining not mentioned.
2. Index number not maintained.
3. No entry of increment details.
4. No mention pay scales of employees.
5. Advances paid to employees were not mentioned in the PBR.
6. Red pen entry should be in PBR of any recovery made.
7. There is no signature of competent authority/DDO

HOO/HOD is requested to take necessary steps to clear the above discrepancies and show compliance to audit.

### TAN 3. Advance paid but not adjusted.

Scrutiny of vouchers vide no. 165 dated 9.5.14, 32 dated 9.4.14 and voucher no. 668 dated 29.10.14 amounting to Rs. 2500, 2000 and 2000 respectively, it is found that the advances had been paid in respect of postage stamp, but when it is cross verified with advance register there

was no entry wherein the advance register and neither the amount had not been adjusted leading to anomaly and underestimation of expenditure in govt accounts.

Reason may be given to audit for not entering the advance in the related advance register.

**TAN 4. Performance Guarantee not obtained in prescribed form.**

Scrutiny of records relating to Mess & Canteen Services revealed that M/s Laxman Kumar & Sons had been awarded the canteen contract with the contract/award value of Rs. 1,01,01,600/- for a period of two years w.e.f. 20.7.2018. Section 19 of CPWD works manual 2014 regarding Earnest Money/Bank Guarantee/FDR/PG stated the mode of deposit as given below:

1. Cash up to Rs.10,000/-
2. Treasury challan
3. Deposit at call receipt of a scheduled bank guaranteed by the RBI.
4. Banker's cheque of a scheduled bank.
5. Demand draft of a scheduled bank.
6. Fixed deposit receipt (FDR) of a scheduled bank.

In view of the above, as per contract value the earnest money of Rs. 10 lakh was to be deposited in any of the above mentioned forms, but the college received Rs. 5 lakh vide chq. No. 065782 dated 1.1.19 and rest of the amount vide NEFT that is against the rule of earnest money.

*Amrendra Kumar*

Asst. Audit Officer/Supervisor (SS-II)

o/c

SSCBS/Accounts/2019-20/ 268-269

October 03, 2019

**The Sr. Audit Officer**

Office of the Principal Accountant General (Audit)  
Delhi, D.G.A.C.R. Building, I.P. Estate  
New Delhi-110002

**Subject:** Reply to the AGCR Audit Report the period 01.04.2014 to 31.03.2019.

Sir,

This is in reference to the forwarding letter no. P.A.G.(Audit)Del./S.S.-II/1-1006/2018-19/405 dated 21.08.2019 of the Audit Officer (SS-II) of AGCR having Audit Report for the year 2014-19.

In this context, please find reply to the Part - II B para(s):

**Para No.1 (a): Unspent Balances due to non-finalization of Pattern of Assistance.**

The matter has already been taken-up with the Directorate of Higher Education (DHE), GNCTD for necessary action at their end. Copy of the same is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**(b): Non-capitalization of land and building and other assets etc.**

The matter has already been taken-up with DHE, GNCTD vide our letter no. SSCBS/Accounts/2019-20/43 dated 08.04.2019 for needful action. Copy of the same is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**(c): Depreciation in accounts not applied on the Capital assets**

The matter has already been taken-up with DHE, GNCTD vide our letter no. SSCBS/Accounts/2019-20/46 dated 08.04.2019 for needful action. Copy of the same is enclosed for information and reference.





Keeping in view of the above the para may please be dropped.

**Para No.2: Avoidable expenditure of Rs.8.33 lakh due to injudicious assessment of sanctioned load of electricity supply**

The college has been shifted to its new campus at Rohini in July-August 2017. However, the said matter is being taken-up with the concerned authorities (Tata Power Delhi Distribution Limited) for needful action. Letter no. SSCBS/Office/2019-20/538 dated August 20, 2019 (copy enclosed) was written to the TPDDL for load reduction.

Keeping in view of the above the para may please be dropped.

**Para No.3: Non-availing of full rebate on water bills amounting to Rs.8.68 lakh**

The college has been shifted to its new campus at Rohini in July-August 2017. However, the said matter is being taken-up with the concerned authority (Delhi Jal Board) for needful action. A letter No. SSCBS/Office/2019-20/537 dated August 20, 2019 (copy enclosed) is written to the Delhi Jal board for taking rebate on water bills.

Keeping in view of the above the para may please be dropped.

**Para No.4: Avoidable expenditure of Rs.14,925/- on advertisement through newspaper**

Please refer to para 18, 19 of Rules and Regulations of Advertising Agencies of the Indian Newspaper Society (INS), reproduced as under:

“As and from the date of Accreditation as above, the accredited Advertising Agency shall be entitled to receive from the Member Publications the maximum and minimum trade discount of 15% in respect of advertisement business placed by it with such Member Publications.”

“An accredited Advertising Agency shall not share or split or rebate any trade discount or service fee with any person, firm, company including but not limited to accredited or non-accredited Advertising Agency, provided that an accredited Advertising Agency may accept advertisement business from a foreign advertising agency operating outside India on such terms as may be mutually agreed between the two parties”.



The 15% trade discount allowed by Member Publication to Advertising Agencies is to meet its establishment and other running expenses, designing, artwork etc. etc.

Copy of the relevant document is enclosed for information and reference.

However, M/s Newfields Advertising Pvt. Ltd. has allowed 10% discount as a very special case due to our status of an educational institution.

Keeping in view of the above the para may please be dropped.

**Para No. 5: (a) Irregular payment of Pension**

The provision of pension is budgeted under the head GiA-Salaries and after considering the same DHE sanction and release grants accordingly. No specific grant for pension is being sanctioned or released by DHE for the purpose.

Further, the matter has already been taken-up with DHE vide our letter no. SSCBS/Accounts/2019-20/47 dated 08.04.2019 for needful action. Copy of the same is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**(b) Non-creation of posts of accounts functionaries**

The matter has already been taken-up with DHE, GNCTD under Pattern of Assistance for necessary action at their end. Copy of the same is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**Para No. 6: Purchase of IT equipment of Rs.73.00 lakh without approval of IT Department**

Approval of I.T. Department/DHE, GNCTD has already been accorded for purchase of I.T. items. Copy of relevant document is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.



**Para No. 7: (a) Non-deduction of TDS of Rs.12,535/-**

As per provisions of TDS under section 194-C of the Income Tax Act, 1961; TDS is not applicable when the amount does not exceed Rs.30,000/- in a single payment and Rs.1,00,000/- in aggregate during the financial year.

S. No.	Voucher No. & Date	Total Amount Paid	2% TDS amount
1	717 dt. 07/12/15	18635	373
2	943 dt. 15/02/16	3635	73
3	143 dt. 18/05/15	3635	73
4	161 dt. 26/05/15	15000	300
5	371 dt. 18/08/16	3635	73
6	430 dt. 03/09/15	15000	300
7	1092 dt. 20/03/17	19629	393
<b>Total</b>		<b>79169</b>	<b>1585</b>

Since, the payments mentioned in the audit para are less than Rs.30,000/-in each occasion and less than Rs. One lakh in the financial year, provision of TDS deduction under section 194 C is not applicable.

Payment for legal services made to Sh. Amit Bansal, Advocate as per audit report is given below:

S. No.	Voucher No. & Date	Total Amount Paid	2% TDS amount
1	511 dt. 30/09/16	26340	2634
2	810 dt. 06/01/16	14850	1485
3	38 dt. 11/04/14	5000	500
4	1141 dt. 25/03/15	5160	516
5	702 dt. 11/11/14	4400	440
6	100 dt. 14/01/15	11000	1100
7	895 dt. 09/01/15	3850	385
8	Dt. 30/09/16	4950	495
9	Dt. 24/05/16	4760	476
10	Dt. 31/03/16	4950	495
11	Dt. 04/04/16	6340	634
12	Dt. 31/08/15	5310	531
13	Dt. 22/09/15	12590	1259
<b>Total</b>		<b>109500</b>	<b>10950</b>



As per provisions of TDS under section 194-J of the Income Tax Act, 1961; TDS is not applicable when the amount does not exceed Rs.30,000/- in a financial year. Since the payment mentioned in the audit para for the year 2014-15 is less than Rs.30,000 during the year, provision of TDS deduction under section 194 J is not applicable.

S. No.	Voucher No. & Date	Total Amount Paid	2% TDS amount	Remarks
1	38 dt. 11/04/14	5000	500	<b>Total amount is less than Rs.30,000/- therefore no tax deduction is applicable in the financial year 2014-15</b>
2	702 dt. 11/11/14	4400	440	
3	100 dt. 14/01/15	11000	1100	
4	895 dt. 09/01/15	3850	385	
5	1141 dt. 25/03/15	5160	516	
<b>Total</b>		<b>29410</b>	<b>2941</b>	
6	Dt. 31/08/15	5310	531	No such payment made to Mr. Amit Bansal (Copy of cash book pages 102-107 enclosed)
7	Dt. 22/09/15	12590	1259	No such payment made to Mr. Amit Bansal (Copy of cash book pages 122-123 enclosed)
8	810 dt. 06/01/16	14850	1485	
9	Dt. 31/03/16	4950	495	Payment made to Mr. G.K. Bhrdwaj instead of Mr. Amit Bansal (Copy of vouchers 4 pages is enclosed)
<b>Total</b>		<b>14850</b>	<b>1485</b>	<b>Total amount is less than Rs.30,000/- therefore no tax deduction is applicable in the financial year 2015-16</b>
10	Dt. 04/04/16	6340	634	No such payment made to Mr. Amit Bansal (Copy of cash book page no. 5 enclosed)
11	Dt. 24/05/16	4760	476	
12	Dt. 30/09/16	4950	495	
13	511 dt. 30/09/16	26340	2634	No such payment made to Mr. Amit Bansal (Copy of cash book pages 133-135 enclosed)
<b>Total</b>		<b>9710</b>	<b>971</b>	<b>Total amount is less than Rs.30,000/- therefore no tax deduction is applicable in the financial year 2016-17</b>

Keeping in view of the above the para may please be dropped.



**(b) Unauthorized expenditure from Imprest**

Expenditure on account of payment of T.A. including to Group-C staff, Honorarium paid to outside members and other allied expenditures were made through Imprest for convenience and disposing off the transactions concurrently.

However, after demonetization in 2016 we have been making payments of T.A. and Honorarium through online mode to the bank account of the beneficiaries.

College has noted the same for future compliance.

Keeping in view of the above the para may please be dropped.

**Para No. 8: Medical reimbursement to staff without deducting subscription of CGHS / DGHS**

The college is a constituent college of University of Delhi and as per prevailing rules and policies the employees/pensioners of the college are entitled for medical reimbursement as per rules. However, those employees who live in the radius of 8 KM from the WUS Health Centre, University of Delhi may take its membership for general medical facilities with subscription as per rules. The said subscription is being sent to the WUS Health Centre accordingly.

However, on the observation of previous audit, a Circular has been issued to all employees for obtaining membership of WUS Health Centre as per CGHS rates or policies, failing which their claim for reimbursement of medical facilities shall not be considered.

Similarly, medical reimbursement claims in respect of pensioners are considered only after their membership of WUS Health Centre as before.

Copy of the Circular is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**Para No. 9: Non-deduction of licence fee after revision of rates**

The college revised the rates of License Fee for official accommodation as per directions received from the University of Delhi. Since, the college has not yet received



any information from the University regarding revision of license fee w.e.f. 01.07.2017, the same has not been revised so far.

However, on receipt of such instructions or orders from the University, the same shall be implemented retrospectively.

Keeping in view of the above the para may please be dropped.

**Para No. 10: Huge expenditure on repair of vehicles**

Both the official vehicles, i.e. Ambassador Car (DL 7CE 4791) and Swaraj Mazda (mini-bus DL IPB 7063) were very old and required regular maintenance for utmost utilization. However, both these vehicles have been approved as condemned or obsolete by the appropriate authorities.

Copy of the Vehicle Condemnation Certificate is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**Para No. 11: Loss to the exchequer of Rs.25,000/- due to penalty levied by NGT**

As mentioned in the audit para no. 11 the penalty for Rs.50,000/- each on two occasions were imposed due to negligence of the contractor for construction works of new campus of the college at Rohini. Accordingly, such amount was paid by the contractor to concerned authorities. Therefore, college was not a part of it.

Further, penalty for Rs.25,000/- was raised on college for its old campus at Vivek Vihar. The said penalty has been paid by the college and noted for future compliance.

However, the new campus of the college at Rohini is equipped with all environment measures as provided or maintained by PWD.

Copy of the relevant document is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.



**Para No. 12 (a): Award of House-keeping contract worth Rs.13.24 lakh without approval from competent authority**

The college has written to the Competent Authority i.e. Directorate of Higher Education, GNCTD for approval of the house-keeping services vide letter no. SSCBS/Office/2017-18/327 dated June 28, 2017 and being pursued the same with the Directorate of Higher Education.

Keeping in view the essential services and maintaining the new college building the approval of the Chairman, Governing Body had been obtained under GFR-204 for starting housekeeping facilities in the college.

Copy of the relevant document is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**(b) Award of Security contract of Rs.33.30 lakh without approval from competent authority**

The approval of the Competent Authority i.e. Directorate of Higher Education, GNCTD had already been obtained vide letter no. DHE - 13(15)/SSCBS/Secr. & HKS/ New Camp. /2016-17/2706 dated 25/05/2018 along with the concurrence of Finance (Exp.- V) Department , Govt. of NCT of Delhi vide their U.O. No. DSF- V/95 dated 17/7/2017 for starting Security services in the college.

Copy of the relevant document is enclosed for information and reference.

Keeping in view of the above the para may please be dropped.

**Para No. 13: Loss of Govt. money due to short recovery of water charges from Government accommodation to officials / officers**

This matter will be taken-up with the higher authorities viz. Governing Body of the college and accordingly necessary action shall be taken in due course.

Keeping in view of the above the para may please be dropped.



**Para No. 14: Non furnishing of records / information**

1. It was brought to the notice of the audit party that all the **service books** of staff were forwarded to the University of Delhi for fixation of pay under 7<sup>th</sup> CPC. College has now received service books back from the University the same will be shown to the next audit.
2. Income tax calculation sheet were ready and kept in the audit room for verification of the audit party. However, the same will be shown again to the next audit.
3. Physical verification report for consumable and non-consumables items upto 2016-17 was shown to the audit party. However, physical verification report after 2016-17 will be shown to the next audit.
4. All the accounts were placed before the audit party. However, write -up of all the schemes being operated by SSCBS along with details of fund released and expenditure incurred during 2014-19 will be shown to the next audit. College is 100% funded by Govt. of NCT of Delhi therefore, all the funds are reflected in the final audited accounts of the college.
5. The College is not an autonomous organization; however, NAAC accredited the college through a peer review team in first cycle on 19<sup>th</sup> February, 2016 and in second cycle it will be done in 2021.

Keeping in view of the above compliance the para may please be dropped.



(Principal)

Copy to: The Director, Directorate of Higher Education, Govt. of NCT of Delhi,  
B-Wing, 2<sup>nd</sup> Floor, 5 Sham Nath Marg, Delhi-110054.

डॉ. पूनम वर्मा / Dr. Poonam Verma

प्राचार्या / Principal

सुखदेव कॉलेज ऑफ बिजनेस स्टडीज  
SUKHDEV COLLEGE OF BUSINESS STUDIES  
(दिल्ली विश्वविद्यालय / University of Delhi)

पी एम पी खण्ड-IV, डॉ. के.एन.काटजू मार्ग, सेक्टर-16,  
रोहिणी, दिल्ली-110 089 (भारत)

PSP Area-IV, Dr. K.N. Katju Marg, Sector-16,  
Rohini, Delhi-110 089 (INDIA)

(Principal)







**शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़**  
**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES**  
(दिल्ली विश्वविद्यालय) / (UNIVERSITY OF DELHI)

SSCBS/Accounts/2020-21/

August 27, 2020

**The Sr. Audit Officer**

Office of the Principal Accountant General (Audit)  
Delhi, D.G.A.C.R. Building, I.P. Estate  
New Delhi-110002

**Subject: Reply to the AGCR Audit Report the period 01.04.2014 to 31.03.2019.**

Sir,

This is in continuation of our earlier letter (ref. no. SSCBS/Accounts/2019-20/268-269 dated **October 03, 2019**) on the subject noted above. It is requested to kindly substitute earlier reply to Para 06 with the below detailed reply

**Original Reply**

**“Para No. 6: Purchase of IT equipment of Rs.73.00 lakh without approval of IT Department**  
Approval of I.T. Department/DHE, GNCTD has already been accorded for purchase of I.T. items. Copy of relevant document is enclosed for information and reference.”

**Please substitute as under**

**“Para No. 06 : Purchase of IT equipment of Rs.73.00 lakh without approval of IT Department**

In view of the observation of audit, this is to inform that the purchases of computers by Shaheed Sukhdev College of Business Studies (SSCBS) were done after obtaining all the approvals as detailed below:-

Rs. 33,58,208/- - 64 nos. of computers purchased from M/s National Informatics Centre Services Inc. (A Government of India Enterprises under NIC) Ministry of Communication and Information Technology. For purchase of above computers the Revalidation of grant of 2015-16 was received by DHE, GNCT of Delhi vide its letter (ref. No. F.No. DHE-3(3)/100%/Colleges/PLAN/GIA/2015-16/1358-76 dated 02.06.2016) (Copy attached). The Approval of Finance and IT department was conveyed to us vide DHE, GNCT of Delhi vide its letter no. (Ref. no. DHE-13(8) SSCBS/com. Purchase/2016-17/2806 dated 19.08.2016) (copy attached).

Further for purchase Rs. 38,72,348/- The approval of the Department of Information Technology was recd. vide letter no. E-11/2/2015-DS(CCU)-Part (1)/ 676-1690 dated 30.03.2017 (copy attached) in which our proposal was examined and approval for purchase of following items was given:





शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़  
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES  
(दिल्ली विश्वविद्यालय) / (UNIVERSITY OF DELHI)

S.No.	Item	Qty Approved	Remarks
01	Server	01	
02	Computers	80	67 computers against condemnation as per condemnation policy and 13 computers as fresh
03	Laser Printer	08	
04	Printers (MFP)	06	
05	Scanner	02	


The proposal to procure educational software was deferred by the TEC.

In the Point IV of the letter no. **E-11/2/2015-DS(CCU)-Part (1)/ 676-1690** dated **30.03.2017** it was stated "The above approvals are also subject to the conditions that the above aid department have to take approval of the Finance Department, whichever necessary, in accordance with the Cabinet Decision no. **1585** dated **03.11.2009**." The financial approval for the same was received from DHE, GNCT of Delhi vide letter no. **DHE-3(3)/100%/Plan/GIA/2016-17/747-645** dated 22.02.2017 & revalidated vide letter no. **DHE-3(1)/100%/GIA/2017-18/1686-94** dated 28.5.2018.

Keeping in view of the above the para may please be dropped.

  
(Principal) 

Copy to: The Director, Directorate of Higher Education, Govt. of NCT of Delhi,  
B-Wing, 2<sup>nd</sup> Floor, 5 Sham Nath Marg, Delhi-110054.

  
(Principal) 