



**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

**Reply to the Audit Report of the Examiner Local Fund Accounts (ELFA), Government of
NCT of Delhi, for the year 2017-18**

(Ref. Letter No. F 15 (17)/Audit/LFA/2017-18/ 613-615 dated 24.01.2020)

Reply to the Audit Report the year 2017-18 with Outstanding Para(s) of previous years.

In this context, please find reply to these outstanding para(s):

(1) Para No.2 (2006-07): Appointment made during the audit period.

Reply: The Governing Body of the college vide its meeting held on 17.04.2007 had approved the appointment of earmarked employees as per the relevant University Act, Statutes and Ordinances. Further, this college has communicated to the Directorate of Higher Education (DHE), Govt. of NCT of Delhi for their ex-post facto approval as advised in the audit report. The college has also sent various reminders dated 22.06.2015, 06.08.2015, 01.02.2017, 10.05.2018, 23.07.2018 & 27.11.2018 from time-to-time in this regard but the ex-post facto approval is yet to come from DHE.

In view of the clarification, above para may kindly be dropped.

(2) Para No.2 (2007-08): Fee Structure.

Reply: As per audit observation the action has been taken and the collection of fees from the students against the said courses (B.Sc. (H) Computer Science and PGDCA) were being taken in Maintenance Grant account from the financial year 2008-09.

In view of the clarification, above para may kindly be dropped.

(3) Para No.2 (2010-11): Purchase of Furniture.

Reply: To meet the urgent academic requirements in college, the said expenditure was incurred on purchase of furniture viz. tables, desks, etc. for academic activities. The amount utilized for buying the furniture from the unspent balance of non-recurring grant. Since, the college had not received any grant-in-aid (non-recurring) during 2010-11 from the DHE and Further, this college has communicated to the Directorate of Higher Education (DHE), Govt. of NCT of Delhi for their ex-post facto approval as advised in the audit report vide letter no. SSCBS/Accounts/2015-16/378 dated June 22, 2015. The college has also sent various reminders dated 06.08.2015, 01.02.2017, 10.05.2018, 23.07.2018 & 27.11.2018 from time-to-time in this regard but the ex-post facto approval is yet to come from DHE.

In view of the clarification, above para may kindly be dropped.



(4) Para No.3 (2010-11): Difference in fee and other income and expenditure.

Reply: As per utilization certificate, fees and other receipts was shown as Rs.41,19,632/- whereas as per income and expenditure a/c fees and other income works out Rs.39,87,787 only.

(1) Receipt & Income

Amount as per audit party in utilization certificate		Rs.39,87,787:
Less Recovery of Technical Staff Special Pay	- 39,774	Rs. 39,774
Add Misc. Receipts (Rs.583342/--576647/-)	- 6,695	
Recovery of car advance	- 12,000	
Recovery of Scooter Advance	- 23,300	
Recovery of Festival Advance	- 33,600	
Recovery of Computer Advance	- 18,000	
Received Security for furniture	- 45,129	
Retirement benefits (Rs.380006/--347111/-)	- 32,895	Rs.1,71,619
As reported by the college in Utilization Certificate		Rs. 41,19,632

The college has inadvertently added the advances of capital nature to its Utilization Certificate as detailed above due to which there is a difference in the Income and expenditure A/c and Utilization certificate.

As per utilization certificate, recurring expenditure for the year 2010-11 was Rs.4,00,82,640/- whereas as per Income and expenditure account it works out Rs.3,96,50,556/- only.

2) Expenditure

Amount as per audit party in utilization certificate		Rs.3,96,50,556/-:
Less		
Cheque refunded (WUS)	60	Rs. 60
Add		
Library Books	- 3,17,328	
College Advance	- 77,000	
Security paid to Canteen	- 5,000	
Festival Advance	- 33,000	Rs. 4,32,328
Difference of amount (Not traceable)		Rs. 184
As reported by the college in Utilization C.	Rs.4,00,82,640/-	

The college has inadvertently added expenditure of capital nature to its Utilization Certificate as detailed above due to which there is a difference in the Income and expenditure A/c and Utilization certificate.

This has been noted for future compliance.

In view of the clarification, above para may kindly be dropped.



(5) Para No.3 (2011-12): Grant-in-aid of Rs.2 lakh for minor repairs and maintenance.

Reply: The duly audited Utilization Certificate of the said Grant-in-Aid of Rs.2 lakh was prepared with merging of Grant-in-Aid (Recurring) and sent to the DHE. Further, the said grant was utilised for the purpose it was sanctioned i.e. for repairs and maintenance during the next financial years. Further, there was no balance against the said grant of Rs.2 lakh. Also, DHE revalidated the unspent balance of previous years vide letter no. DHE-3 (2) 100%/Ree-GIA/2012-2013 /2791-2808 dated 07.09.2012 with sanction of further instalments of grants during the respective financial years (copy enclosed).

In view of the clarification, above para may kindly be dropped.

(6) Para No.1 (2012-13): Security Services.

Reply: Since, Shaheed Rajguru College had vacated the two floors and rear premises of the college building need for increasing the number of security guards was aroused keeping in view of the safety of the students specifically girls students. Therefore, only three security guards were deployed additionally, one for rear gate and two guards for rear building portion to meet the security requirements of the additional area of the building of the college. The same was also approved by the Governing Body of the college having members/representatives from the Govt. of NCT of Delhi, which may be implied approval of the Govt. of NCT of Delhi (copy of the approval from G.B. in its meeting held on 02.07.2012 is attached herewith for perusal).

In view of the clarification, above para may kindly be dropped.

(7) Para No.3 (2012-13): Non-observing the codal formalities for purchase of furniture.

Reply: Since, the college didn't have the requisite access (login id and password) for the implementation of e-tendering process, the college had adopted the guidelines of General Financial Rules and procured the furniture through limited tender under GFR Rule-151. The same was also approved by the Governing Body of the college (copy of the approval from G.B. in its meeting held on 24.04.2012 is attached herewith for perusal). However, now the college is procuring goods and services on GeM or through e-Procurement.

Further, this college has communicated to the Directorate of Higher Education (DHE), Govt. of NCT of Delhi for their ex-post facto approval as advised in the audit report. The college has also sent various reminders from time-to-time in this regard but the ex-post facto approval is yet to come from DHE.

In view of the clarification, above para may kindly be dropped.



(8) Para No.1 (2013-14): Non-observance of codal formalities for purchase of furniture.

Reply: The college required three Almirah and six Book Case on urgent basis to facilitate the academic, admission and examination activities in the college. Accordingly, a purchase committee was formed and recommended purchase of the said furniture items from M/s Godrej & Boyce Mfg. Co. Ltd. as per DGS&D rate contract by complying with the GFR rules and codal formalities. The same was also approved by the Governing Body of the college having members/representatives from the Govt. of NCT of Delhi, which may be implied approval of the Govt. of NCT of Delhi as mentioned and sought in the audit report (copy of the approval from G.B. in its meeting held on 30.04.2013 is attached herewith for perusal).

In view of the clarification, above para may kindly be dropped.

(9) Para No.3 (2013-14): Security Services.

Reply: There was an inspection committee from the University of Delhi, who visited the college and submitted its report that there must be one lady security guard in the college. The college had deployed one lady security guard in July-2013 for safety of college girls on the directions received from the University of Delhi vide their letter dated 27.05.2013. The Governing Body of the college considered the existed requirement of security guards and subsequently approved one additional lady security guard in its meeting held on 20.06.2013 (copy of the letter from D.U. and approval from G.B. is attached herewith for perusal).

In view of the clarification, above para may kindly be dropped.

(10) Para No.2 (2014-16): Non disposal of Condemned articles amounting to Rs.72,69,748/-.

Reply: The college has condemned the articles for Rs.72,69,748/- (book value) through tendering process and collected an amount of Rs.3,48,000/- from M/s B.S. Chawla & Co. (H1 bidder) and was taken into account vide our Receipt No. 36/3594 dated 17.05.2017 (copy enclosed). These articles were deteriorating in value due to delay in processing and obtaining approval from the DHE, thus the same were condemned as per concerned GFR rules. However, various reminders from time-to-time sent to the DHE for the same.

In view of the clarification, above para may kindly be dropped.

(11) Audit Para No.3 (2016-17): Non-finalization of Pattern of Assistance

In view of the observation of the audit, the matter was pursued with the Administrative Department, i.e. Directorate of Higher Education (DHE), GNCTD and the Pattern of Assistance has been finalized. A copy of the same is attached herewith for perusal.

In view of the clarification, above para may kindly be dropped.



(12) Audit Para No.4 (2016-17): Irregular payment of pension

In view of the observation of the audit, this is to inform that the budget for Pension and Retirement Benefits is submitted to DHE in the GIA Salary Head as demanded by DHE in the requisite format and accordingly grant is released for the purpose under GIA Salary by DHE. Thus, the said expenditure is booked under the head GIA Salary. This has been the practice with other colleges as well and we have the implicit approval of DHE as they approve our budgets with mentioning of Pension and Retirement benefits under GIA Salary head. College has written a letter no. SSCBS/Accounts/2019-20/47 dated April 8/10, 2019 (copy enclosed) to the DHE for clarification and reply of the same is awaited in this regard.

In view of the clarification, above para may kindly be dropped.

(13) Audit Para No.5 (2016-17): Medical reimbursement to staff without deducting subscription

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 audit, all the staff members, who are residing beyond the radius of 8 KM, are also taking the membership of WUS health centre for availing the facility for medical reimbursement from the college. The matter is also being pursued with the Directorate of Higher Education.

In view of the clarification, above para may kindly be dropped.

(14) Audit Para No.6 (2016-17): Regarding capitalization of Land and building and other assets etc.

Since, the college has not made any payment for the capitalization of land, building and other assets, the same has not been considered in the final accounts of the college. The payment for this purpose was made by PWD on behalf of DHE under the project. However, on the observation of audit, the matter is being pursued with the DHE.

In view of the clarification, above para may kindly be dropped.

(15) Audit Para No.7 (2016-17): Non-charging depreciation on fixed assets

As per prevailing practise, depreciation is not applicable on the fixed assets and therefore not considered while compiling final accounts of the college. However, on the observation of audit, the matter is being pursued with the concerned authorities.

In view of the clarification, above para may kindly be dropped.



(16) Audit Para No.9 (2016-17): Non filling of vacant posts

The vacancies of teachers were advertised in the newspaper by the University of Delhi on behalf of all the colleges which comes under the purview of the University of Delhi but could not be filled due to court case with regard to the roster's clarification. Now the roster has been prepared and advertisement is ready to publish in the newspaper which will be filled up soon.

In nonteaching vacancies the college has filled up the following vacant posts as per prevailing rules:

- (i) Placement Officer
- (ii) Sr. Technical Assistant (Computer) – One post filled up out of two
- (iii) System & Network Administrator
- (iv) 3 MTS has been outsourced through a company from GeM

For rest of the vacant posts of non-teaching staff, the matter is being pursued with the University of Delhi.

In view of the clarification, above para may kindly be dropped.

(17) Audit Para No.10 (2016-17): Non sending of vehicles to Technical Officer for examination before repairing / servicing

As advised by the audit, the repair works are being undertaken in the college vehicle(s) with due approval of the Technical Officer, Transport Authority, GNCTD. Now the vehicles of the college have been condemned and disposed off after completing the codal formalities of GFR.

In view of the clarification, above para may kindly be dropped.

(18) Audit Para No.13 (2016-17): Unspent Balance

The college received the 1st instalment of Grant-in-aid in the month of May or June every year. Therefore, to meet the urgent expenditures on salary, payment of utility bills viz. Electricity, water, telephone etc. the unspent balance of previous year is utilised. This has also been mentioned in the Monthly Progress Report/Utilization Certificate sent to the DHE, Govt. of NCT of Delhi.

The revalidation of the unutilized amount was done by the Directorate of Higher Education, Govt. of NCT of Delhi vide its letter number F.NO.DHE-3(1)100%/Non-Plan/GIA-2016-17/4236-42 Dated 26 October 2016 (copy enclosed).

In view of the clarification, above para may kindly be dropped.



The reply against current audit para(s) (Part-II) for the year 2017-18 is as under:

Para No. 01: Irregular purchase of Computers & Peripherals amounting to Rs.72,30,556/-
(Ref. Audit Memo No. 07 dated 08.05.2019)

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:

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 (copy attached) & revalidated vide letter no. **DHE-3(1)/100%/GIA/2017-18/1686-94** dated 28.5.2018 (copy attached).



In the light of new documents which due to oversight of staff were not traceable at the time of audit team visit, there is no need to write for ex-post facto approval to DHE as recommended by the Audit team.

In view of the above kindly drop the para.

Para No. 02: Irregular expenditure on Contingency

(Ref. Audit Memo No. 08 dated 09.05.2019)

In view of the observation of audit, this is to inform that Shaheed Sukhdev College of Business Studies (SSCBS) has made the expenditure as per the delegation of power of HOD for Rs.3,00,000/-. However, an amount Rs.2,40,300/- (5,000+170150+65150) was paid to M/s Prestige Re-location for shifting of books and furniture of the college from old campus to new campus. The approval of shifting of the college was approved in the Governing Body meeting held on April 18, 2017 (copy enclosed). The amount of Rs.2,40,300/- was paid to M/s Prestige Re-location for being the lowest bidder as per the Purchase Committee meeting held on 07/07/2017 (copy of minutes attached).. Since, the said expenditure was contingent in nature; it was booked under the head Contingency.

In view of the above kindly drop the para.

Para No. 03: Irregularities in making payment towards security & housekeeping services

(Ref. Audit Memo No. 09 dated 10.05.2019)

In view of the observation of audit, this is to inform that Shaheed Sukhdev College of Business Studies (SSCBS) was shifted to its new campus in the month of July 2017; therefore, the college has continued the previous security services (M/s Alps Security Services) in the new campus which was providing its services in the old campus which has now discontinued and new security services engaged.

M/s Prakash Facility Management was already working in the new campus with the contractor, who had been constructing the building of new campus. The college hired the persons of M/s Prakash Facility Management on daily wage rates of Govt. of NCT of Delhi for housekeeping services in the new campus.

- a) The college maintains the attendance record through a physical attendance register for its staff members including the Security and House Keeping staff outsourced through the vendors. The same is duly verified by the Caretaker (level 2) and the Administrative Officer (level 10) of the college. Then only the payment is released.
- b & c) The Vendors have submitted monthly challans of ESI and PF paid by them for previous years. And we have also ensured that the current payments are processed only if the ESI and PF challans for last month are attached with the bills.

In view of the above kindly settle the para.



Para No. 04: Memorandum of Understanding

(Ref. Audit Memo No. 01 dated 02.05.2019)

In view of the observation of the audit, the matter is being pursued with the Administrative Department, i.e. Directorate of Higher Education (DHE), GNCTD and will report during the next audit.

In view of the clarification, above para may kindly be dropped.

Para No. 05: Non creation of posts of accounts functionaries of appropriate designation
(Ref. audit memo No. 3 dated 03.05.2019)

In view of the observation of the audit, this is to inform that this college is a constituent college of the University of Delhi. SSCBS is governed and administered by University of Delhi vide Statutes, Ordinances, Regulations and Resolutions of University of Delhi Act, 1922. In support of the same following documents are enclosed for your perusal and ready reference:

- (i) Point no. (ix) of Memorandum of Association of SSCBS (Society) "To frame rules, regulations, bye-laws for the administration of the Society provided, however, **such rules, regulations and bye-laws shall always be in conformity with the Act, Statutes, Ordinances, Rules, Regulations, and resolutions of the University of Delhi** and such other conditions as may be prescribed for Government grant to colleges."
- (ii) Point no. (6) of Section I, Chapter II (General Conditions of Service) in Appendix VIII of Ordinance XXII-D of University Non-Teaching Employees (Term and Conditions of Service) Rules – 1971:

"Appointments:

- (i) **Appointments to the posts shall be made by the Executive Council on the recommendations of Selection Committees appointed for the purpose from time to time.**
- (ii) **The age, educational and other qualifications for appointment to the post and the methods of recruitment shall be as prescribed by the Executive Council from time to time:**

Provided that the Rules laid down by the Government of India for reservation of certain percentage of posts in respect of candidates belonging to Scheduled Castes, Scheduled Tribes, OBC and Physically Handicapped shall apply mutatis mutandis to such posts as are to be filled by direct recruitment."

- (iii) Letter no. CB-II/92/150/40772 dated 20.11.1992 of Deputy Registrar (College), University of Delhi to SSCBS stating norms as per University of Delhi for teaching and non-teaching posts in the college.



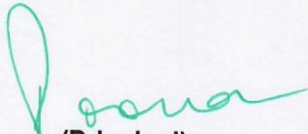
- (iv) Letter no. DHE-13(2)/Misc./2008-09/5245 dated 17.09.2010 of the Deputy Director, (Higher Education), DHE, Govt. of NCT of Delhi to SSCBS regarding Creation of Posts in the 100% financed colleges by Directorate of Higher Education, Govt. of NCT of Delhi and **directing to ensure that the posts shall be filled only as per the norms prescribed by UGC.**
- (v) Letter no. DHE-3(10)/GIA/2010-11/6377 dated 30.11.2010 of the Deputy Director, (Higher Education), DHE, Govt. of NCT of Delhi to SSCBS regarding Appointment of System and Network Administrator on contractual basis and **directing to ensure that the post shall be filled only as per the norms prescribed by University of Delhi.**

Keeping in view of the above, it is determined that the teaching and non-teaching posts of SSCBS shall be filled as per the recruitment mode/method of the University of Delhi/UGC and its guidelines.

However, we understand the spirit of the Audit para regarding the position of accounts functionary with an appropriate designation to ensure stringent control over expenditure and proper financial management in the college. For compliance SSCBS will take up this matter with the Directorate of Higher Education, GNCTD and University of Delhi accordingly.

In view of the clarification, above para may kindly be dropped.

With thanks and regards.

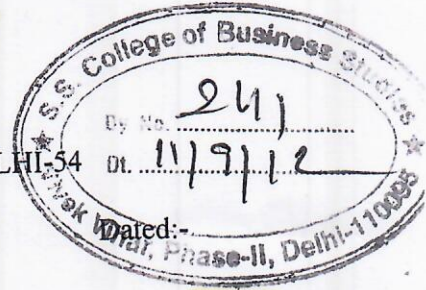

(Principal)



S.No (5)
Recurring A/c
2012-13

Para No. 3 (2011-12)

GOVT. OF NCT OF DELHI
DIRECTORATE OF HIGHER EDUCATION
B-WING, 2ND FLOOR, 5 SHAM NATH MARG, DELHI-54



F.NO.DHE-3(2)/100%/Rec-GIA/2012-2013/

To

The D.D.O,
Directorate of Higher Education,
5-Sham Nath Marg, Delhi.

(9)

Sub:- Grant-in - Aid to 100% funded twelve colleges during the year 2012-13
for Recurring Expenditure (IInd Installment) (Non-Plan).

Sir,

I am directed to convey the sanction of the Hon'ble Lt. Governor, Delhi for the payment of IInd Instalment of Grant-in-Aid of Rs. 53.60 (Rupees Fifty Three Crore and Sixty Lakh only) as under during the current financial year 2012-13 with permission to utilize the unspent balance of the financial year 2011-2012 to meet out the recurring expenditure as approved by University of Delhi/UGC in accordance with UGC norms, to the following 100% funded colleges of Govt. of NCT of Delhi. The release of funds include the expenditure required to be incurred in connection with implementation of increased reservation of seats to OBC students for admission into the all colleges as per the instruction of Govt. of NCT of Delhi/ Govt. of India in this regard.

S.No.	Name of grantee college/Institutions	Amount allotted for IInd Installment (in Crores)
1.	Acharya Narendra Dev College	7.80
2.	Deen Dayal Upadhyaya College	4.50
3.	Bhim Rao Ambedkar College	7.50
4.	Bhaskaracharya college of Applied Sciences	4.00
5.	Keshav Mahavidyalaya	5.50
6.	Shaheed Sukhdev College of Business Studies.	3.00
7.	Shaheed Rajguru College of Applied Sciences for Women	3.00
8.	Maharaja Agrasen college	5.00
9.	Bhagini Nivedita College	3.50
10.	Maharshi Valmiki College of Education	2.30
11.	Indira Gandhi Institute of Physical Education and Sports Sciences.	3.00
12.	Aditi Mahavidyalaya	4.50
	TOTAL	53.60

Plus
per

18. The procedure as prescribed in GFR and the OM/circulars by FD/CVC is duly followed while purchasing goods/services and the norms/ procedure as laid down in CPWD Manual/GFR 2005 are/is observed while executing projects/work contracts.
19. The Principal of the College will lay down adequate control mechanism/ checks for prevention and detection of errors and financial irregularities in the working/ functioning of subordinate/ grantee institution for avoiding wasteful expenditure and loss of money.
20. The Principal of the College will ensure that the mechanism/checks contemplated in para 19 are effectively applied for ensuring that the funds are utilized for the prescribed purpose only.
21. A grantee institution where Accounts Functionary has been posted by Finance Department on deputation basis shall be consulted in the matter of purchase of goods/services and execution of projects schemes.
22. **The Principal of the College will ensure observance of procedure and fulfillment of conditions as laid down in the Government Order No. F.12/3/2010-AC/dsfa/dsIII/914-921 dated 18/7/2011 issued by FD.**
23. The Expenditure involved on this account is debited to the Major Head "2202" J.1 University & Higher Education J.1.(1)(1)(1) Grant-in-Aid to Degree Colleges under demand No.6 of the Delhi Area for the year 2012-2013(Non-Plan).
24. This issues with the concurrence of Finance (III) Department vide their U.O.No. 195/DS3 dated 7/9/2012.

Yours faithfully,

(Ganesan M.)
Accts. Officer(Hr. Edn.)

F.NO.DHE-3(2)/100%/Rec-GIA/2012-2013/2791-2868

Dated:- 07/09/2012

Copy forwarded to the following for information & necessary action:-

1. The Principal, Bhagani Nivedita College, Kair Near Najafgarh, New Delhi-43.
2. The Principal, Keshav Mahavidyalaya, H-4-5 Zone, Pitampura, Delhi.
3. The Principal, Bhaskaracharya College of Applied Sciences, Sector-II, Phase-I, Dwarka, New Delhi-45.
4. The Principal, B.R.Ambedkar College, Main Wazirabad Road, Yamuna Vihar, Delhi-31.
5. The Principal, Shaheed Rajguru College of Applied Sciences for Women, Vasundhara Enclave, Delhi-96.
6. The Principal, , Indira Gandhi institute of Physical Education & Sports Sciences, B-Block, Vikaspuri, Delhi-18.
7. The Principal, Deen Dayal Upadhyaya College, Shivaji Marg, Karampura, New Delhi-15.
8. The Principal, Acharya Narendra Dev College Gobind Puri Kalkaji, New Delhi.

The payment of the amount will be drawn and disbursed through E.C.S/RTGS by DDO, Dte. of Higher Education, from the PAO No. IX, GNCT of Delhi, Old Secretariat, Delhi.

The grant is sanctioned subject to the following conditions:-

1. An expenditure report on monthly basis shall be submitted to this Directorate.
2. A separate GIA register will be maintained as per GFRs.
3. The accounts of the college shall be open for inspection by the office of Directorate of Audit and/or Govt. NCT of Delhi.
4. The college shall take all possible measures to ensure effective implementation of policies of Govt. of India relating to SC/ST/OBC students, teachers and non-teaching staff.
5. The college authorities shall take approval of Directorate before filling up the newly created posts/filling up the vacant posts.
6. The college shall furnish the annual achievement –cum-performance report immediately after the close of financial year.
7. The assets created or acquired wholly or substantially out of this grant should not be disposed off encumbered or utilized for the purpose other than those for which the grant is sanctioned without the prior approval of the Govt. of NCT of Delhi. The grant has been sanctioned in accordance with the pattern of assistance approved by the Govt. of NCT of Delhi.
8. That the college shall observe all the codal formalities provided in G.F.Rules (2009).
9. The amount shall be spent strictly in accordance with the economy instructions issued by Finance Department, GNCTD from time to time.
10. Compliance vide order no.DHE-13(24)/Misc/M.V/2009-2010/4005-18 dated 6/9/2010 of this Directorate regarding Pension Scheme/ Welfare Scheme in the Grant-in-Aid.
11. **The certified book of account for financial year 2011-12 by the Chartered Accountant should be reached to this Directorate latest by 28th September, 2012.**
12. **The report of ELFA Audit, Directorate of Audit for the year 2011-12 along with Action taken report of all outstanding old Paras of previous years will be submitted by the college at the earliest.**
13. Due prudence and frugality shall be exercised by the grantee institution while incurring expenditure out of GIA and no wasteful expenditure whatsoever shall be incurred in any manner.
14. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase / acquisition of which is necessary and in public interest. Further expenditure shall be incurred only on those projects execution of which necessary and in public interest.
15. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to the grantee institution by the Administrative Department.
16. The Principal of the College shall carry out periodical appraisal of the performance of the grantee institution for ascertaining as to whether the targets/goals assigned to the grantee institution are being achieved.
17. The Principal of the College may ensure that Utilization Certificate of the grantee institution duly signed and submitted within the prescribed time.

- 4/4
9. The Principal, Shaheed Sukhdev College of Business Studies, Jhilmil colony, Vivek Vihar, Delhi-95.
 10. The Principal, Aditi Mahavidyala, Delhi Auchandi Road, Bawana, Delhi-39.
 11. The Principal, Maharaja Agrasen College, Vasundhara Enclave, Delhi-110096.
 12. The Principal, Maharshi Valimiki College of Edn, Geeta Colony, Delhi-31.
 13. The Pay Account Officer, No.IX, Old Sectt., Delhi through DDO.
 14. Dy. Secy. Fin. (III), Govt. of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
 15. DCA, ELFA, Dte. of Audit, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002
 16. Dy. Secy. Fin. (Exp.), Govt. of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
 17. The Audit Officer, Office of the AG(Audit), Delhi AGCR Building, IP Estate, New Delhi.
 18. Sanction Register/Guard file.



(Ganesan M.)
Accts. Officer (Hr. Edn.)
Tel./Fax No. 011-23831013/23831012

2012-13

The Governing Body also directed the Principal to send a reminder to Directorate of Higher Education regarding the theft that took place in the college and to request them to expedite the installation of CCTV cameras in the college at the earliest.

- (8). To consider the recommendations of the Library Committee for enrolling with Developing Library Network (DELNET) for maximum accessibility of resources and services.

Approved

- (9). To discuss the activities and budget for the Silver Jubilee celebrations of the college as per the recommendations of the Silver Jubilee Committee.

Matter was deferred and the Principal was asked to convene a meeting on July 9, 2012 of all the GB members and Silver Jubilee Committee members to have detailed discussions about the preparations of the Silver Jubilee celebration functions.

- (10). To report the handing over of part of the building vacated by Shaheed Rajguru College of Applied Sciences for Women to Shaheed Sukhdev College of Business Studies on 12/06/12 alongwith the fixtures as per enclosed list. (Annexure-1).

Approved

- (11). To consider and approve the appointment of two additional Security Guards and four Housekeeping staff for the maintenance of the handed over part of the building by Shaheed Rajguru College of Applied Sciences for Women to Shaheed Sukhdev College of Business Studies.

Approved and it was resolved that appointments should be made on contractual basis or outsourced whichever is feasible and further that the existing security agency be asked to provide two additional security guards before the commencement of the new academic session 2012-13.

- (12). To seek approval for the purchase of the following items out of APC Fund for the handed over part of the building by Shaheed Rajguru College of Applied Sciences for Women to Shaheed Sukhdev College of Business Studies:

- (a). 7 White Boards & 15 Students Notice Board.
- (b). 24 work tables for 3 Staff Rooms.
- (c). 24 Chairs.
- (d). 24 Computers and other related equipment, 24 Computer tables and 24 Chairs.
- (e). 6 laser printers.
- (f). 40 easy Chairs for Boys and Girls common room.
- (g). 40 Chairs for Canteen.
- (h). 15 Air Conditioners to equip 3 Staff Rooms, One Research Centre, 3 Activities rooms for students.

Approved



**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(UNIVERSITY OF DELHI)**

Minutes for the meeting of the truncated Governing Body of the college held on April 24, 2012 at 03:30 PM in the college premises (Principal's Office) is as follows:

Following members attended the meeting:

1. Prof. Anand Prakash – Member, University Representative (Chairman).
2. Prof. Vinod Kumar – Member, University Representative.
3. Dr. Preeti Rajpal Singh – Member, Teacher Representative.
4. Ms. Shikha Gupta – Member, Teacher Representative.
5. Dr. Poonam Verma – Member Secretary (Principal).

- (1). To confirm the minutes of the meeting of the truncated Governing Body held on March 13, 2012.

Minutes were circulated in the meeting and were confirmed by the members.

ITEMS (OFFICE):

- (2). To consider and approve the purchase of the following items as per GFR from the non-recurring grant from Delhi Government:
 - (a). Purchase of furniture & equipment:
 - (i). 200 classroom desks.
 - (ii). 3 almirahs & 6 book cases.
 - (b). Printing of Information Bulletin.
 - (c). AMC of Computers, Printers and other related items.
 - (d). Repair work and AMC of UPS.
 - (e). Photocopy Machine.

Governing Body granted administrative approval for the purchase of these items as per rules.

Reply to Para No. 1 (2013-14)

Page 1 of 5

1/2

S.No. 8



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(UNIVERSITY OF DELHI)

Minutes of the meeting of the Governing Body held on April 30, 2013 (Tuesday) at 4 PM in the college premises (Principal's Office) are as follows:

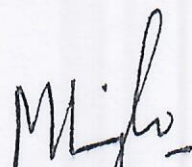
The following members attended the meeting:

1. Mr. Ajay Virmani, Treasurer.
2. Ms. Mahrukh Singh, Member.
3. Ms. Kumkum Chadha, Member.
4. Dr. Sanjeev Kumar, Member.
5. Prof. Nazirul Hasnain, Member.
6. Prof. M.H. Qureshi, Member.
7. Dr. H.K. Porwal, Teacher Representative.
8. Dr. Sameer Anand, Teacher Representative.
9. Mr. S.K. Jairath, Non-Teaching Staff Representative (Special Invitee).
10. Dr. Poonam Verma, Principal/Member Secretary.


The Chairman expressed his inability to attend the meeting due to an emergent sit with the University assignment. Ms. Mahrukh Singh was requested to Chair the meeting in absence of the Chairman.

- I. To confirm the minutes of the meeting of the Governing Body held on April 1, 2

Minutes were confirmed with an amendment in the Main Agenda Point no. 3 seeking approval of Ms. Sonia Sareen as Placement Officer on adhoc basis w.e.f. 20/03/13 to 19/06/13 which was approved by the GB in its meeting held on April 1, 2013.


Chairman, Governing Body for meeting dt. 30/04/13
Shaheed Sukhdev College of Business Studies
University of Delhi




Dr. Poonam Verma
Member Secretary, Governing Body
Shaheed Sukhdev College
University of Delhi
Vivek Vihar, Phase-II
Delhi-110 095

Noted and Approved.

SUPPLEMENTARY AGENDA:

(1). To report the formation of a new course namely "Baccalaureate in Business Studies" after the merger of BBS & BFIA courses and now to merge the existing courses as under one course as per University of Delhi directives.

Noted and Approved.

(2). To consider the request received from Ms. Shalini Prakash, Associate Prof., I of Business Studies for grant of Child Care Leave from 15th Nov, 2013 to 2014 as per University of Delhi guidelines.

Approved. Appointment of Adhoc/Guest Faculty in her place was also approved as per the University of Delhi rules.

(3). To give the financial approval for purchase of the following items following t (administrative approval already taken in GB meeting held on 02.07.12):

SL. NO.	PARTICULARS	QUANTITY	RATE (APPROX.)	TOTAL AMOUNT (APPROX.)		
1.	Window AC (1.5 Ton)	17			FI	
2.	Split AC (1.5 Ton)	01	30,000/-	5,10,000/-	AP	
3.	Split AC (2 Ton)	02	32,000/-	32,000/-	AP	
4.	Almirah	03	38,000/-	76,000/-	AP	
5.	Book Case	06	11,000/-	33,000/-	MAI	
6.	Chair	24	11,000/-	66,000/-	MAI	
7.	Table	24	6,500/-	1,56,000/-	APC	
8.	Easy Chair	40	13,000/-	3,12,000/-	APC	
9.	Water Cooler	01	7,000/-	2,80,000/-	APC	
10.	Acquaguard	01	28,000/-	28,000/-	APC	
TOTAL				12,000/-	15,05,000/-*	APC

* Vat extra as applicable



Approved.

M. Jha
Chairman, Governing Body for meeting dt. 30/04/13
Shaheed Sukhdev College of Business Studies
University of Delhi
Vivek Vihar, Phase-II
Delhi-110095

Poonam Verma
Dr. Poonam Verma
Member Secretary, Governing Body
Shaheed Sukhdev College of Business Studies
University of Delhi
Vivek Vihar, Phase-II
Delhi-110095



Yours faithfully,
Shahant
27/5/13
Proctor

Thanking you and looking forward for kind cooperation,

You are, therefore, requested to take immediate necessary action in this regard, in case not already existing, so that the girl students of your College feel safe and secure in using these amenities.

A.O
27.05.13
Shahant

In most of these inspected colleges there was no lady safai karamchari for ladies toilets, which is must for security and dignity of the girl students in the present scenario.

As per decision of the Board of Residence, Health and Discipline, Ord.XV (Chapter VI) of the University, during the periodical surprise checks taken up by the Inspection Committee, for maintenance of health and discipline, in the institutions' eatery places, toilets etc. of some of the Colleges, two glaring facts have come to the notice of the Inspection Committee :

(i) None of the Colleges visited were having lady security guard/s;

(ii)

Dear Sir/Madam,

The Principal
Shahed Sukhdev College of Business Studies
Jhillmil Colony, Vivak Vihar,
Delhi-110095.

URGENT/BY HAND

27.05.2013

UNIVERSITY OF DELHI
OFFICE OF THE PROCTOR
DEPARTMENT OF BUSINESS STUDIES
VIVAK VIHAR, DELHI-110095
TELEPHONE: 27562233
FAX: 27562233
E-MAIL: proctor@delhi.ac.in

S.No. 9

Para No 3 (2013-14)

1/2

4241

2/2
G.B. meeting 20/6/13
Item No - 12
923/K

course for professional, personality and communication skills development of the students as GB felt that in today's competitive time such courses should be there so as to groom the students from day one. The Committee was directed to submit its report within 21 days.

To consider the request received from Dr. Anamika Gupta, Assistant Prof., Department of Computer Science for granting three non-compounded increments on award of Ph.D degree to her w.e.f. 11/03/2013 as per University of Delhi rules.

Approved

(10). To consider the request received from Dr. Ajay Jaiswal, Assistant Prof., Department of Computer Science for granting three non-compounded increments on award of Ph.D degree to him w.e.f. 12/03/2013 as per University of Delhi rules.

Approved

(11). To consider the request received from Ms. Kavita Rastogi, Associate Prof., Department of Computer Science for granting Child Care Leave to her from 07/05/13 to 30/04/14 and appointing an adhoc teacher in her place as per University of Delhi rules.

It was resolved that the Child Care Leave of Ms. Kavita Rastogi, Associate Prof., Department of Computer Science be approved w.e.f. 24/07/13 to 30/04/14 since CCL for the period 07/05/13 to 23/07/13 was already sanctioned by the Principal as per the rules as during that time no substitute teacher was required. It was further resolved that appointment of adhoc faculty should be made in her place for the period the leave is now being sanctioned.

(12). To consider the request received from Mr. Mohd. Ahmad, Caretaker for appointment of one additional lady security guard as per the directions received from the Inspection Committee of the University of Delhi.

The GB approved the appointment of one additional lady security guard for all the working days of the college.

(13). To conduct interview for the appointment of adhoc teachers as per the roster of BBS, BFIA & B.Sc (H) Computer Science.

The GB approved the same as per the rules of the University of Delhi with the specific details of the vacancies to be mailed to the Chairman.



DWS

Dr. P. [Signature]

Member Secretary, University of Delhi
Shrihood Subodh, ...
University of Delhi

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

COMPARATIVE STATEMENT FOR E-WASTE


SL.NO.	NAME OF VENDOR	TENDER AMOUNT QUOTED
1	M/S E Waste Recyclers India	156,214.00
2	M/S Jainex Computers Pvt. Ltd.	326,000.00
3	M/S Shri Ram Ji Trading Co.	237,815.00
4	M/S Giriraj Metal	276,513.00
5	M/S Kohli Sons	222,700.00
6	M/S Shifa Trading Co.	221,800.00
7	M/S B.S. Chawla	348,000.00

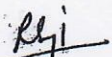
NOTE :

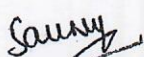
The quotations were opened in the presence of the undersigned. The Highest bid has been quoted by M/S B.S. Chawla & Co. for Rs. 3,48,000/-. The order may be placed with them.


(Dr. Hamendra Porwal)

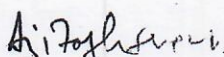
(Ms. Kavita Rastogi)

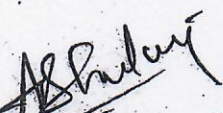

(Ms. Sonika Thakral)



(Ms. Rohini Singh)


(Ms. Saumya Jain)


(Mr. S.K. Jairath)


(Mr. Ajitabh Saxena)


(Mr. Atul Bhardwaj)


(Mr. J.V. Anand)


(Mr. Varun Kushwaha)

A.O/ Pl. Place the
order as per the recommendation



2017

2/2



SHAHED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

MISCELLANEOUS RECEIPTS

MISCELLANEOUS RECEIPTS



SHAHED SUKHDEV COLLEGE OF BUSINESS STUDIES

(UNIVERSITY OF DELHI)
Jhilmil Colony, Vivek Vihar, Delhi - 110095

Book No: 36

Receipt No: 3594

Date: 17/5/17

Name: M/S S.B.S. Chowla & Co.

	Rs.	P.
<u>MAINTENANCE ACCOUNT</u>		
Ch. in DMGIL dr. 10/5/17		
in amount of		
Disposed of item		
	348000	
<u>SOCIETIES ACCOUNT</u>		
Total	348000	-

Rupees: 348000

F.No. DHE.25(01)/POA/2019-2020/ 105-107

Date:- 08-01-2020

Sub:- Pattern of Assistance for the release of Grant-in-aid to 100% funded Delhi Govt. sponsored college affiliated to University of Delhi.

1. Directorate of Higher Education has been providing grant in aid to the 12 number of 100% funded Delhi Govt. Sponsored College affiliated to University of Delhi, with the following aims and objects:
 - a. To promote the cause of higher education and to prepare comprehensive policy for Higher Education in the field of Arts, Commerce, Science, Management, Computer Science etc.
 - b. To release Grant in Aid to colleges as per policy.
 - c. To ensure that the accounts of the colleges partly or wholly funded by the Directorate are audited by the Examiner, Local Funds Account (ELFA), Directorate of Audit.
 - d. To acquire suitable sites for new colleges.
2. The names of the 100% funded Delhi Govt. sponsored college affiliated to University of Delhi are as under:-
 - i. Acharya Narendra Dev College
 - ii. Aditi Mahavidyalaya
 - iii. B R Ambedkar College
 - iv. Bhaskaracharya College of Applied Sciences
 - v. Bhagini Nivedita College
 - vi. Deen Dayal Upadhyaya College
 - vii. Indira Gandhi College of Physical Education & Sports Sciences
 - viii. Keshav Mahavidyalaya
 - ix. Maharaja Agrasen College
 - x. Maharshi Valmiki College of Education
 - xi. Shaheed Rajguru College of Applied Sciences for Women
 - xii. Shaheed Sukhdev College of Business Studies
3. For the release of Grant-in-aid to 100% funded Delhi Govt. sponsored college affiliated to University of Delhi, the following Pattern of Assistance and procedure will be followed :-
 - i. The budget estimation of grant needs to be segregated on revenue and capital head separately into Sub Heads like "Salary", "General" and "Creation of Assets (Capital)" as per Finance Department guidelines.
 - ii. The provisioning of budget for grant needs to be made on net deficit basis (i.e. total revenue from all sources – total expenses).
 - iii. The College shall evolve suitable mechanism to maximize generation of internal resources so as to attain self sufficiency / self sustainability over a period of time.

Signature

- iv. The College shall prepare Annual Report every year which should clearly contain the detailed activities, student strength stream-wise, fee structure; revenue generated in each financial year and submit a copy of the same to Planning and Finance Department.

GRANTS FOR RECURRING EXPENSES-

4. The grant for the purpose of salary, allowances and other approved and admissible recurring expenditure will be released in four installments. The first installment (25% of the total allocated amount) will be released in the month of April to cover the expenditure for the months from April to June. The second installment (up to 50% of the total allocated amount) will be released in the month of July after getting following information/documents from the Grantee College:-
- i) Amount required for recurring expenditure (separately for pay/allowances and approved and admissible recurring expenditure) for the period July to February next year on realistic basis, with full details including provision of salary for the month of March to be paid on 1st working day of April of next financial year.
 - ii) Present position of funds available with the Grantee College for recurring expenditure.
 - iii) Utilization certificate in form 19-A of GFRs in respect of recurring grant released to the Grantee College during the last financial year.
 - iv) Actual income and expenditure statement (item-wise) of last financial year.
 - v) Details of teaching and non-teaching staff or technical/non-technical staff, as the case may be. Separately figures of Regular/Adhoc/Contractual staff in Teaching & Non-Teaching posts along with details of no. of posts of Teaching & Non-Teaching staff sanctioned by Delhi Government.
 - vi) Last year's Audited Accounts. The audit should be got conducted from ELFA. If the audit has not been done by ELFA, then the details of the steps taken by the Grantee College in this regard.
 - vii) Actual income and expenditure statement (item-wise) for the current financial year for the period w.e.f. 1st April to 30th June.
 - viii) Revised estimates for the current financial year and the Budget estimates for the next financial year will be duly approved by the Board of the Governors/Management on the basis of the recommendations of the Finance Committee of the Grantee College. The Budget proposal should be strictly in accordance with the prescribed guidelines and the norms of Executive Council of Delhi University/University Grants Commission/Delhi Govt. A certificate from the Executive Head of the Grantee College shall also be furnished to the effect that the budget



proposals are formulated strictly in accordance with the approved norms/scales of University Grants Commission/Delhi Govt.

- ix) Details of the pending audit paras and their position along with the action taken by the Grantee College to remove/settle the outstanding audit objections along with proof of settlements, particularly in case of recoveries.
 - x) Annual Achievement-cum-performance report for the previous financial year.
 - xi) Any other requisite document/information not submitted earlier by the Grantee College due to unavoidable reasons.
 - xii) The College shall not do any act or undertake any activity which entails additional financial liability for the Government without the approval of Directorate of Higher Education, Finance/Planning Department, like creation of posts, grant pay scales higher than those of corresponding posts of Govt. of NCT of Delhi, undertaking of infrastructural projects provisions/extension of person to employees etc. As per "Pattern of Assistance" the directives/orders issued by the Govt. of NCT of Delhi from time to time regulating expenditure out of grant-in-aid shall be binding on the college and contravention thereof shall render the GIA liable to be withheld.
5. The Grantee Institute has to submit the above mentioned information about documents by 5th of July. Third installment (up to 75% of the allocation) will be released in the month of October to cover the expenditure for the months of October to December. Fourth and final installment will be released in the month of January or after finalization of R.E. to cover the expenditure from January to March.

GRANT FOR NON-RECURRING EXPENSES (GIA FOR CAPITAL ASSETS):

6. The non-recurring grant shall also be released in four equal installments in the months of April, July, October and January. All such proposals should be regulated strictly as per scales laid down by Governing Body, Managing Committee or the Board of Directors, as the case may be, and a certificate should be endorsed by the Board of Management/Governors and Finance Committee of the Grantee College that the postponement of renewals/replacement is not possible, so as to avoid pressure on budgetary resources. The proposal should be supported by a certificate of congruence between financial expenditure and physical progress in respect of the previous year non-recurring grant released by Govt. of N.C.T. of Delhi. When the expenditure on the non-recurring item is to be incurred, the purchase shall be made on the recommendations of a Purchase Committee constituted for the purpose. The proposals for non-recurring Grant (Capital Assets) should also contain following information/documents:



- i) Name of the items/articles required.
- ii) Quantity required.
- iii) Approximate cost.
- iv) Items already available showing the (a) quantity (b) Value/cost.
- v) Items/articles required in preference.
- vi) Certificate from the Dy. Registrar/Dy. Controller of Accounts/Sr. Accounts Officer & Head of College of the Grantee College that the proposal for non-recurring grant-in-aid is strictly in accordance with the norms and scales laid down by Governing Body, Managing Committee or the Board of Directors, as the case may be, and Delhi Government.
- vii) Utilization certificate in Form-19A of GFRs in respect of Non-Recurring grant released during last financial year.

7. All Recurring and Non-Recurring Grant shall be released in respect of items of approved expenditure only and shall be subject to the existence of valid resource allocation in Annual Plan/Budget of Govt. of NCT of Delhi. All claims should be as per the approved norms of University Grants Commission/Delhi Govt. NCT Delhi. Annual maintenance grant shall continue to be verified on the basis of a net deficit formula.

8. The Head of Grantee College will be responsible for strict observance of all the codal formalities, the provisions of General Financial Rule, the terms and conditions of the grant and the directions/advice of Delhi Government while utilizing the grant. He/she will have to utilize the grant only for the specified and approved expenditure and will be personally liable for any deviation. In respect of recurring grant, the grant sanctioned should not be used for meeting the salary of any new post without sanction by the Government. In case if Grantee College does not furnish the requisite information/documents in time or it violates the above mentioned rules/directions etc., the Grantee College itself will be responsible for non-release of further grant, besides the above requisite action in the matter.

CAPITAL WORKS:

9. All the estimate for Capital works will be prepared by the Grantee Institute with the help of its architect /PWD. The estimates so prepared will be placed before the Standing Committee on Building & Works for approval of the Delhi Government.

10. The proposals in respect of Capital works costing Rs.50 crore and upto Rs. 100 Crores will be submitted before the Finance Department, GNCTD for approval and above Rs. 100 Crore will be submitted before Finance. Deptt., GNCTD through EFC Memo of the Grantee Institute for approval before the same are placed before Standing Committee on Building & Works.

CREATION OF POSTS:

11. Creation of Teaching/Non-Teaching posts in the Grantee College shall be as per UGC/DU norms with the prior approval of Govt. of NCT of Delhi since the College is fully funded by the

Government. Hence, no appointment shall be made unless the posts creation is approved by the competent authority/Delhi Govt.

12. All the post proposed to be filled by the Grantee College on deputation will also be circulated to various department of GNCTD and other things being equal, employees of GNCTD may be given preference.
13. All posts in the finance and Accounts wings of Grantee Institute shall invariably filled up from the account cadre of Delhi Govt.

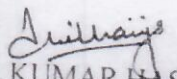
RE-APPROPRIATION OF FUNDS:-

14. The preparation of the accounts of the Colleges shall be the responsibility of Head of the Accounts wing of the Grantee College / Annual Budget and shall be approved by the Finance Committee /Board of Governors, Managing Committee, as the case may be, of the Grantee College. Funds shall not be re-appropriated without obtaining the recommendations of the Finance Committee and subsequently the approval of the Board of Management of the Grantee College and Government of NCT of Delhi.
15. **The pay scales as approved by the Ministry of Human Resources Development, Govt. of India/UGC/ Government of Delhi shall be applicable to the employees of the Grantee Institute. It should not be higher than those applicable to similar categories of employees in the Government.**
16. General instructions regarding "economy in expenditure" issued by the Finance Department, Government of NCT of Delhi, shall be strictly followed. If any exception is required, matter shall be referred to Finance Department, Government of Delhi.
17. The Grantee College shall create alternative sources of income in the medium and long term. Release of grants to it shall be linked to generation of income from other sources like consultancy etc.
18. The College shall be required to execute a bond in a prescribed format binding themselves jointly and severally to abide the conditions of the grant-in-aid and not to divert the grants to another institution/organization and on committing breach of bond, the signatories will be liable to refund to the President of India, the whole or a part of amount of the grant with interest at ten percent per annum thereon or the sum specified under the bond **(Ref: Rule 230(10-17), 231(1-3), 232 to 234 of GFR, 2017, previously Rule 209 (6) (ix) of GFR, 2005).**
19. The College seeking grant-in-aid should also certify that is has not obtained or applied for grants for the same purpose or activity from any Ministry/Department of the Government of

dh

India or State Government (Ref: Rule 230(1) of GFR 2017, previously Rule 209(1) of GFR, 2005).

20. Release of grants by itself does not become a license to spend the money. Any expenditure out of these grants would be subject to prior expenditure sanction by the competent authority, observance of provisions of GFRs and instructions/guidelines.
21. Financial business in the Grantee College should be transacted in accordance with provisions of General Financial Rules.
22. All the directions / instructions / guidelines issued by the Government of NCT of Delhi including directions / advice of CVC/DOV will be binding on all the autonomous bodies / organizations / Colleges constituted under any statute and funded by the government.
23. This issues with the approval of Finance Department vide their U. O. No. DSF-V/277 dated 29/11/2019.

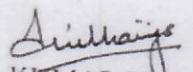

(ANIL KUMAR HASIJA)
ACCOUNTS OFFICER, DHE

Date:- 08-01-20

F.No. DHE.25(01)/POA/2019-2020/ 105 - 107

Copy to:-

- i) Principal, 12 Colleges- 100 % funded by Delhi Govt. for implementation of Pattern of Assistance.
- ii) Jt. Secretary, Finance Expenditure, Deptt. of Finance, GNCT of Delhi, 4th Level Delhi Secretariat, New Delhi- 110002
- iii) Jt. Secretary, Planning Deptt., GNCT of Delhi, 4th Level Delhi Secretariat, New Delhi- 110002


(ANIL KUMAR HASIJA)
ACCOUNTS OFFICER, DHE

S. No. 12

Audit Para-No. 4 (2016-17)

Ref. No.: SSCBS/Accounts/2019-20/47 -

April 8, 2019

10

The Director of Higher Education
Directorate of Higher Education
Government of NCT of Delhi
'B' Wing, 2nd Floor, 5 Shamnath Marg
Delhi - 110 054

Subject: Irregular payment of pension

Respected Sir,

This is with reference to the audit report for the year 2016-17 in which the following audit para was raised:

Para No.04: Irregular payment of pension- As per the observations of the Audit party, the college authorities is paying pension to the retired employees from the Grant-in-Aid salary, but for pension there is a separate Major Head 2071-Pension and Retirement Benefits through which the payment should be made.



It is pertinent to mention here that the college is paying pension to the retired employees from the Grant-in-Aid salary, head as per budget demanded by DHE in the requisite format and accordingly grant is released.

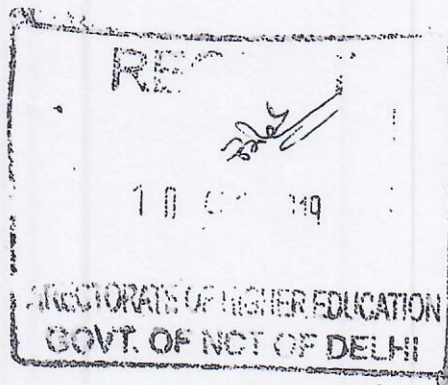
In view of the above, you are requested to clarify regarding payment of pension to employees as to whether the same may be paid from the Grant-in-Aid to College or the Major Head 2071-Pension and Retirement Benefits.

Kindly expedite the matter to enable us to settle the audit objections accordingly.

Thanks & regards

Yours faithfully,


(Poonam Verma)
Principal 



S.No. 18

Audit Para - 13 (2016-17)

1/5

DIRECTORATE OF HIGHER EDUCATION
GOVT. OF NCT OF DELHI
B-WING, 2ND FLOOR, 5 SHAM NATH MARG, DELHI-54
Email - dtehedu@gmail.com

MOST URGENT

F.NO.DHE-3(1)/100%/Non-Plan/GIA-2016-17/0236-42

Dated:- 26.10.16

SANCTION ORDER

Sub:- **Release of 2nd Instalment of GIA and permission to utilise the unspent amount of last financial year i.e 2015-16 in this current financial year to twelve 100% funded colleges of Delhi University under Non-Plan scheme.**

I am directed to convey the sanction of the Competent Authority, Delhi for the payment of IInd Installment of Grant-in-Aid of **Rs. 87.00 Crores (Rupees Eighty Seven Crores only)** as IInd Instalment and to utilise the Unspent balance (unaudited) of the Financial year 2015-16 amount of **Rs. 41,55,20,303.88/-** in Salary, **Rs. 3,86,73,628.30/-** in Other than salary (General) and **Rs.62,52,734.19** in Capital Assets in this current financial year i.e 2016-17 under Non Plan Scheme of the Grant-in-Aid to 100% funded colleges of Govt. of NCT of Delhi.

NON-PLAN
(Rs. In crore)

Total funds allocated as IInd Installment

Account Code(Demand No.6)	Major Head/ Object Head	Amount
2202	General Education	
104 81	Grant-in-Aid to Degree Colleges	
81 00 31	Grant-in-Aid - General	3.00
81 00 35	Grant for creation of capital assets.	1.50
81 00 36	Grant-in-Aid -Salaries	82.50
	TOTAL	87.00

The Expenditure of **Rs. 87.00 Crore** involved on this account will be debited to the Major Head "2202" (**Rs. 82.50 Crore**) out of fund under sub head 81 00 36 Grant-in-Aid -Salaries and **Rs. 3.00 Crore** out of fund under sub head 81 00 31 Grant-in-Aid - Other than Salary (General) and **Rs. 1.50 Crore** out of fund under sub head 81 00 35 Grant for creation of capital assets for the current financial year 2016-17 subject to compliance of all conditions mentioned in this sanctioned order. The payment to the College will be made through RTGS.

Accounting and classification of GIA and details of amount sanctioned through IInd Installment to 100% funded college wise are as under:-

(Rs. In Crore)

S.No.	Name & Address of college	GIA Salaries (Non-Plan)	GIA other than salaries (General) (Non-Plan)	GIA Capital Assets (Non-Plan)	IInd instalment for the current financial year 2016-17
1	2	3	4	5	6 = Total(3+4+5)
1.	Acharya Narendra Dev College Govind Puri, Kalkaji, New Delhi-19.	12.76	0.30	0.20	13.26
2.	Deen Dayal Upadaya College Shivaji Marg, Karampura New Delhi-15.	13.02	0.05	0.45	13.52
3.	B.R.Ambedkar College, Main Wazirabad Road, Yamuna Vihar, Delhi-31.	10.67	0.50	--	11.17
4.	Bhaskaracharya College of Applied Sciences, Sector-2, Phase-I, Dwarka, New Delhi-45.	6.27	0.45	0.30	7.02
5.	Keshav Mahavidyalaya H-4-5 Zone, Pitampura, Delhi	4.64	0.10	0.10	4.84
6.	Shaheed Sukhdev College of Business Studies Jhilmil Colony, Vivek Vihar, Delhi -95	2.22	0.30	----	2.52
7.	Shaheed Rajguru College of Applied Sciences for Women Vasundhara Enclave (Adjoining Chilla Sports Complex), New Delhi-96	3.45	0.50	0.45	4.4
8.	Maharaja Agrasen College, Vasundhara Enclave, Delhi - 110096	10.11	0.38	---	10.49
9.	Bhagini Nivedita College, Kair, Near Najafgarh, N Delhi-43	6.29	0.10	---	6.39
10.	Maharshi Valmiki College of Edn. Geeta Colony, Delhi-110 031	2.08	0.02	----	2.10

11.	Indira Gandhi Institute of Physical Education & Sports Sciences, B-Block, Vikaspuri, New Delhi-18	3.99	0.30	---	4.29
12.	Aditi Mahavidyalaya Delhi Auchandi Road, Bawana, Delhi-110 039	7.00	----	---	7.00
	TOTAL	82.50	3.00	1.50	87.00

The grant is sanctioned subject to the following conditions:-


- i. An expenditure report on monthly basis shall be submitted to this Directorate.
- ii. A separate GIA register will be maintained as per GFRs.
- iii. The accounts of the college shall be open for inspection by the office of Directorate of Audit and/or Govt. NCT of Delhi.
- iv. The college shall take all possible measures to ensure effective implementation of policies of Govt. of India relating to SC/ST/OBC students, teachers and non-teaching staff.
- v. The college authorities shall take approval of Directorate of Higher Education, GNCTD before filling up the newly created posts/filling up the vacant posts.
- vi. The college shall furnish the annual achievement –cum-performance report immediately after the close of financial year.
- vii. The assets created or acquired wholly or substantially out of this grant should not be disposed off encumbered or utilized for the purpose other than those for which the grant is sanctioned without the prior approval of the Govt. of NCT of Delhi. The grant has been sanctioned in accordance with the pattern of assistance approved by the Govt. of NCT of Delhi.
- viii. That the college shall observe all the codal formalities provided in G.F.Rules (2009).
- ix. The amount shall be spent strictly in accordance with the economy instructions issued by Finance Department, GNCTD from time to time.
- x. Compliance vide order no.DHE-13(24)/Misc/M.V/2009-2010/4005-18 dated 6/9/2010 of this Directorate regarding Pension Scheme/ Welfare Scheme in the Grant-in-Aid.
- xi. **The certified book of account for financial year 2015-16 by the Chartered Accountant should be reached to this Directorate latest by Nov., 2016.**
- xii. **The report of ELFA Audit, Directorate of Audit for the year 2015-16 along with Action taken report of all outstanding old Paras of previous years will be submitted by the college at the earliest.**
- xiii. Due prudence and frugality shall be exercised by the grantee institution while incurring expenditure out of GIA and no wasteful expenditure whatsoever shall be incurred in any manner.
- xiv. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase / acquisition of which is necessary and in public interest. Further expenditure shall be incurred only on those projects execution of which necessary and in public interest.
- xv. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to the grantee institution by the Administrative Department.
- xvi. The Principal of the College shall carry out periodical appraisal of the performance of the grantee institution for ascertaining as to whether the targets/goals assigned to the grantee institution are being achieved and as whether the GIA should be continued or not.
- xvii. The Principal of the College may ensure that Utilization Certificate of the grantee institution duly signed and submitted within the prescribed time.

4/5

- xviii. The procedure as prescribed in GFR and the OM/circulars issued by FD/CVC is duly followed while procuring goods/services and the norms/ procedure as laid down in CPWD Manual/GFR 2005 are/is observed while executing projects/work contracts.
- xix. The Principal of the College will lay down adequate control mechanism/ checks for prevention and detection of errors and financial irregularities in the working/ functioning of subordinate/ grantee institution for avoiding wasteful expenditure and loss of money.
- xx. The Principal of the College will ensure that the mechanism/checks contemplated in para xix are effectively applied for ensuring that the funds are utilized for the prescribed purpose only.
- xxi. A grantee institution where Accounts Functionary has been posted by Finance Department on deputation basis shall be consulted in the matter of purchase of goods/services and execution of projects schemes.
- xxii. The Principal of the College will ensure observance of procedure and fulfillment of conditions as laid down in the Government Order No. F.12/3/2010-AC/dsfa/dsIII/914-921 dated 18/7/2011 issued by Finance Department, Govt. of NCT of Delhi.
- xxiii. The directives/orders issued by government from time to time regulating expenditure out of Grant-in-Aid shall be binding on the grantee institution and contravention thereof shall render the GIA liable to be withheld.
- xxiv. "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 NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above Rs. 2.00 Crore, provision /extension of pension to employees etc.
- xxv. The grant should not be used for meeting the salary of any new post without sanction by the Finance Department, govt. of NCT of Delhi.

This issues with the concurrence of Finance (Exp.) Department, GNCTD vide their U.O.No. 265/DSV dated 26/10/2016.

Yours faithfully,


(Vibha Puri)
D.D.O (Hr. Edn.)


F.NO.DHE-3(1)/100%/Non-Plan/GIA-2016-17/4236-42

Dated:- 26/10/16

Copy forwarded to the following for information & necessary action:-

1. The Principal, Acharya Narendra Dev College Gobind Puri Kalkaji, New Delhi.
2. The Principal, Deen Dayal Upadhyaya College, Sector-3, Dwarka, New Delhi- 110078.
3. The Principal, B.R.Ambedkar College, Main Wazirabad Road, Yamuna Vihar, Delhi-31.
4. The Principal, Bhaskaracharya College of Applied Sciences, Sector-II, Phase-I, Dwarka, New Delhi-45.
5. The Principal, Keshav Mahavidyalaya, H-4-5 Zone, Pitampura, Delhi.
6. The Principal, Shaheed Sukhdev College of Business Studies, Jhilmil colony, Vivek Vihar, Delhi-95.
7. The Principal, Shaheed Rajguru College of Applied Sciences for Women, Vasundhara Enclave (Adjoining Chilla Sports Complex), Delhi-96.
8. The Principal, Maharaja Agrasen College, Vasundhara Enclave, Delhi-110096.
9. The Principal, Bhagani Nivedita College, Kair Near Najafgarh, New Delhi-43.

10. The Principal, Maharshi Valimiki College of Edn. Geeta Colony, Delhi-110 03.
11. The Principal, , Indira Gandhi institute of Physical Education & Sports Sciences , B-Block, Vikaspuri, Delhi-18.
12. The Principal, Aditi Mahavidyala, Delhi Auchandi Road. Bawana, Delhi-39.
13. DDO Higher Education. Govt. of NCT of Delhi.
14. The Pay Account Officer. No.IX, Old Sectt., Delhi through DDO.
15. Dy. Secy. Fin. (III), Govt.of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
16. DCA, ELFA, Dte.of Audit, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002
17. Dy. Secy. Fin.(Exp.), Govt.of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
18. The Audit Officer, Office of the AG(Audit), Delhi AGCR Building, IP Estate, New Delhi.
19. Sanction Register/Guard file.


(Vibha Puri)
D.D.O (Hr. Edn.)

MOST URGENT

**DIRECTORATE OF HIGHER EDUCATION
GOVT. OF NCT OF DELHI
B-WING, 2ND FLOOR, 5 SHAM NATH MARG, DELHI-54
Email – dtehedu@gmail.com**

F.NO.DHE-3(3)100%/Colleges/PLAN/GIA/2015-16/ 1358 -76

Dated:- 2.6.16

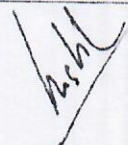
ORDER

Sub:- Revalidation /regularization of the unutilized amount of Rs. 8,70,32,981.62/- of financial year 2015-16 to be utilised during CFY 2016-17 under sub head GIA-Capital Assets.

I am directed to convey the approval of the Finance Department, Delhi for the Revalidation regularization of unspent amount of **Rs. 8,70,32,981.62/- (i.e Rupees Eight Crore Seventy Lakh Thirty Two Thousand Nine Hundred & Eighty One & Sixty Two paisa only)** of 2015-16 under the sub head GIA-Capital Assets(Plan) for utilisation during 2016-17 for purpose it was allocated under sub head GIA-Capital Assets (Plan) to 100% funded colleges of Govt. of NCT of Delhi as under:-

(In Rs.)

S.No.	Name & Address of college	Unspent an amount of 2015-16 to be utilised in year 2016-17 under sub head GIA to Creation of Capital Assets -2202 03 001 104 81 00 35(Plan)
1.	Acharya Narendra Dev College Govind Puri, Kalkaji, New Delhi-19.	48,50,539.74/-
2.	Aditi Mahavidyalaya Delhi Auchandi Road, Bawana, Delhi-110 039	55,98,754.66/-
3.	B.R.Ambedkar College, Main Wazirabad Road, Yamuna Vihar, Delhi-31.	91,18,506/-
4.	Bhaskaracharya College of Applied Sciences, Sector-2, Phase-I, Dwarka, New Delhi—45.	95,00,000
5.	Bhagini Nivedita College, Kair, Near Najafgarh, N Delhi-43.	13,82,212/-
6.	Deen Dayal Upadyaya College Shivaji Marg, Karampura New Delhi-15.	25,09,535/-
7.	Indira Gandhi Institute of Physical Education & Sports Sciences, B-Block, Vikaspuri, New Delhi-18	8665.22/-
8.	Keshav Mahavidyalaya, H-4-5 Zone, Pitampura, Delhi-34	49,22,309/-
9.	Maharaja Agrasen College, Vasundhara Enclave, Delhi - 110096	3,10,07,331/-



10.	Maharshi Valimiki College of Edn. Geeta Colony, Delhi-110 031	21.78.692/-
11.	Shaheed Rajguru College of Applied Sciences for Women, Vasundhara Enclave, (Adjoining to Chila Sports Complex), N. Delhi -96	1,25,64,275/-
12.	Shaheed Sukhdev College of Business Studies, Jhilmil Colony, Vivek Vihar, Delhi -95	33,92,162/-
	TOTAL	Rs. 8,70,32,981.62/-

All Codal formalities shall be observed, under GFR and CVC/FD guidelines issued from time to time related to procurement, before incurring expenditure.

The Expenditure involved on this account will be debited to GIA under sub head - 2202 03 001 104 81 00 35(Plan) – Capital Assets (Plan) for the current financial year 2016-17 subject to compliance of all conditions mentioned in the sanction order of GIA.

This issues with the concurrence of Finance (Exp.) Department vide their U.O.No.67/DS 5 dated 26/05/2016.

Yours faithfully,

(Signature)

(V.S.BISHT.)

ACCOUNTS OFFICER(HE)

Dated:- 2.6.16

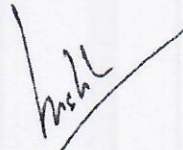
F.NO.DHE-3(3)100% Colleges PLAN/GIA/2015-16 135876

Copy forwarded to the following for information & necessary action:-

1. The Principal, Acharya Narendra Dev College Gobind Puri Kalkaji, New Delhi.
2. The Principal, Deen Dayal Upadhyaya College, Shivaji Marg, Karampura, New Delhi-15.
3. The Principal, B.R.Ambedkar College, Main Wazirabad Road, Yamuna Vihar, Delhi-31.
4. The Principal, Bhaskaracharya College of Applied Sciences, Sector-II, Phase-I, Dwarka, New Delhi-45.
5. The Principal, Keshav Mahavidyalaya, H-4-5 Zone, Pitampura, Delhi.
6. The Principal, Shaheed Sukhdev College of Business Studies, Jhilmil colony, Vivek Vihar, Delhi-95.
7. The Principal, Shaheed Rajguru College of Applied Sciences for Women, Vasundhara Enclave (Adjoining Chilla Sports Complex), Delhi-96.
8. The Principal, Maharaja Agrasen College, Vasundhara Enclave, Delhi-110096.
9. The Principal, Bhagani Nivedita College, Kair Near Najafgarh, New Delhi-43.
10. The Principal, Maharshi Valimiki College of Edn. Geeta Colony, Delhi-110 03.
11. The Principal, . Indira Gandhi institute of Physical Education & Sports Sciences, B-Block, Vikaspuri, Delhi-18.
12. The Principal, Aditi Mahavidyala, Delhi Auchandi Road, Bawana, Delhi-39.
13. DDO Higher Education, Govt. of NCT of Delhi.

(Signature)

14. The Pay Account Officer. No.IX. Old Sectt., Delhi through DDO.
15. The Jt. Director (Planning), Planning Department, Govt. of NCT of Delhi Sectt., I.P. Estate, New Delhi.
16. Dy. Secy. Fin. (III), Govt.of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
17. DCA, ELFA, Dte.of Audit, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002
18. Dy. Secy. Fin.(Exp.), Govt.of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
19. The Audit Officer, Office of the AG(Audit), Delhi AGCR Building, IP Estate, New Delhi.
20. Sanction Register/Guard file.



(V.S.BISHT.)
ACCOUNTS OFFICER(HE)

Para No. 1 (2017-18)

DIRECTORATE OF HIGHER EDUCATION
GOVT. OF NCT OF DELHI
B-WING, 2ND FLOOR, 5 SHAM NATH MARG, DELHI-54
Email - dtehedu@gmail.com

1/8

F.No. DHE- 13(8)/SSCBS/com.purchase/2016-17/ 2806

Dated: 19/08/2016

To
Principal,
Shaheed Sukhdev College of Business Studies
Jhilmil Colony , Vivek Vihar , Delhi -95

Sub: Regarding purchase of Computers from Re-validation of unutilized amount of Rs. 33.92 lakh against Grant-in-Aid to Capital Assets(Plan) for the financial year 2016-17.

Madam,

I am directed to convey the approval of the Finance Department and IT Department, Govt. of NCT of Delhi for the purchase of Computers as detailed below, from unutilized amount of Rs. 33.92 lakh against Grant-in-Aid to Capital Assets(Plan) for the financial year 2016-17.

S.No.	Configuration	No. Of Computers
1.	Desktop as mentioned or equivalent - Intel Core i5/i7 , 500GB HDD, RAM-4GB or higher , 17 Inch or 18 inch TFT/LED monitor, optical mouse with USB, OEM keyboard, preloaded OS.	70

The grant is sanctioned subject to the following conditions:-

- To procure the hardware as per the procurement policy issued by DIT and guidelines issued by Finance Department from time to time available at (<http://it.delhi.gov.in> or <http://it.delhigovt.nic.in>).

Para-1

2017-18

Annexure-II

1-12 Pages

Government of NCT of Delhi
DEPARTMENT OF INFORMATION TECHNOLOGY
9th Level, B-Wing, Delhi Secretariat, IP Estate, New Delhi-110002
<http://it.delhi.gov.in>

F.No E-11/2/2015-DS(CCU)-Part(1) / 676-1690 Dated30/3/17

Subject - Minutes of the meeting of Technical Evaluation Committee (TEC) held on 08.03.2017 at 11.00 AM, under the chairmanship of Secretary (IT), in his chamber at 9th Level, 'B' Wing, Delhi Secretariat, Delhi, to examine the IT related proposals of various Departments of Govt. of NCT of Delhi

- I.** List of members / participants present in the meeting, is placed as Annexure-I
II. Proposals of the following departments were examined in the meeting. Department wise decisions of TEC are as under:

1. Department of Information Technology

Proposal of Department of Information Technology regarding procurement of SAN (Storage Area Network) with capacity of 20 TB was placed before the TEC for technical approval:

Representative of IT Department apprised the TEC that SAN is required to get data backup of following web based projects which generate lots of data every month (around 400 GB) and is required to be kept in safe custody for future access and analysis.

- Access logs for Delhi Government web-portal along with Sub-Domains created under CMS System
- Tender Notice information System
- Right to Information Act
- Centralized Orders, Circular and Notifications
- Downloaded Forms/Rules/Acts
- Cabinet Monitoring Decision System
- admin.delhi.gov.in - Portal of Delhi Government Web-Portal
- State Resident Data Hub
- Websites and Application designed and developed by Delhi e-Governance Society for various Departments

SIO, NIC advised that NAS (Network Access Storage) may be procured in place of SAN.

TEC discussed and approved procurement of NAS with the capacity of 20-TB.

2. Directorate General of Health Services (DGHS):

Proposal of Director General of Health Services (DGHS) for hiring of services of 05-Technical resources comprising of 02-Programmers and 03-Assistant Programmers on contractual basis was placed before the TEC for technical clearance.

TEC was informed that DGHS needed above manpower for re-design and development of new module of existing software, which was developed 12 years back by M/s HCL Info-System Ltd.

TEC discussed and directed DGHS to prepare justification for requirement of technical manpower along with System Requirement Study document which includes all business process of services of modules to be developed, number of forms to be designed, Data Base Design and re-submit the proposal.

3. Forensic Science Laboratory

Proposal of Forensic Science Laboratory regarding procurement of following IT related Hardware was placed before the TEC for technical clearance:

1. Computers-25
2. Laptop- 01
3. Printers -10

Representative of FSL explained that above requirement is for Regional Forensic Science Laboratory newly opened at Chankaya Puri, N.Delhi.

TEC examined and approved the proposal of Forensic Science Laboratory, GNCTD.

4. Delhi Subordinate Services Selection board (DSSSB)

Proposal of DSSSB regarding hiring of manpower and FMS (Facility Management Service) for development and maintenance of OARS (online Application Registration System) software through NICSI for the period of 01.04.2016 to 31.03.2017 was placed before the TEC for technical approval.

Representative of DSSSB explained to the TEC that Online Application Registration System (OARS) was developed by NIC in 2013-14 for DSSSB. For this purpose NIC is using Facility Management Service including manpower on hiring basis at the cost of Rs.8,25,000/- annually paid by DSSSB. The services of technical manpower and FMS is still required for the OARS software as development of various modules and customization is in progress.

TEC discussed and approved the proposal of DSSSB.

5. Shabdarth- (Directorate of Information and Publicity)

Proposal of Shabdarth (a publishing division of Directorate of Information and Publicity) regarding hiring of 01 Programme Assistant -B on contractual basis for a period of one year was placed before the TEC for technical examination.

Representative of Shabdarth informed that Governing Council of Shabdarth has approved creation of 01 post of Assistant Programmer in its meeting under the chairmanship of Hon'ble Dy. Chief Minister for various IT related works. Accordingly, Shabdardth intends to engage 01 Programmer Assistant -B on outsourced basis.

TEC examined and approved the proposal on outsourcing basis subject to guidelines of Finance Department.

6. Delhi State Health Mission

Proposal of Delhi State Health Mission (DSHM) regarding deployment of following Technical manpower for maintenance and management of DHSM automation was placed before the TEC for technical clearance.

1. Team Leader -01
2. System Analyst-01
3. DBA-01
4. Sr. Programmer -04
5. Astd. Programmer -06

Representative of DSHM informed that DSHM has developed various applications like Asha, Nirantar, PUHC (public urban health centre), Dengue/flue etc. The deployed technical manpower from M/s ICSIL suddenly stops working. In the absence of technical manpower, DSHM has been facing operational difficulties to manage above said developed application. For smooth functioning of said software DSHM needed above mentioned technical manpower.

TEC examined and approved technical manpower as under:

1. Team Leader -01 No.
2. System Analyst-01 No.
3. DBA-01 No.
4. Sr. Programmer -04 Nos.

Delhi State Health Mission shall arrange a presentation before TEC /Secretary (IT) regarding the above software application.

7. Chacha Nehru Bal Chikitsalaya (CNBC)

Proposal of Chacha Nehru Bal Chikitsalay (CNBC) is regarding ex-post facto technical approval of 01 Assistant Programmer -'B' deployed on hiring basis for the period of 02.03.2016 to 28.02.2017.

CNBC informed to the TEC that 01 Asstt. Programmer-'B' is working in the hospital on outsourced basis against the sanctioned vacant post after the approval of H&FW department from 02.03.2016 to 28.02.2017.

TEC examined and approved the proposal of extension of the tenure of 01 Asstt. Programmer 'B' w.e.f. 02.03.2016 to 28.02.2017 (ex-post-facto) on outsourced basis against vacant sanctioned posts.

8. Department of Higher Education

Proposal of Department of Higher Education regarding procurement of IT related Hardware and Software for following 05 Colleges was placed before the TEC for technical clearance.

A. Shaheed Sukhdev College of Business Studies

Proposal of Shaheed Sukhdev Collge of Business Studies for procurement of IT Hardware and Software as per details given below in the table was examined by the TEC :

IT Hardware			Software		
S.No	Item	Qty requested	S.No	Name of S/w	Qty requested
1.	Server	01	1.	Windows OS	80
2	Computer	80	2	MS Office pro plus 2013 SNGL OLP NL Academic(for BMS Course)	100
3	Laser Printer	08	3.	MS Visio Pro	80
4	Multi-Functional printers	06	4.	MS Project	80
5	Scanner	02	5.	IBM SPSS 10 users	01
6	UPS	04	6.	STATA	01
			7.	EvIEWS9	01
			8.	Bloomberg	01
			9.	Matlabs 10 user	01
			10.	Embarcadero RAD Studio	80
			11.	Adobe reader prof.	10

Representative of the college apprised the TEC that above requirement has been generated as per the course curriculum. It was also informed to the TEC that 67 computers are required against condemnation of old computers. TEC advised the college to condemn 67 computers as per the condemnation guidelines of IT department available at <http://it.delhi.gov.in>. Representative of college also informed that UPS is being provided in the new building hence UPS not required. For software requirement, representative of college explained that software is required to meet the requirement of course curriculum.

TEC examined the proposal and approved following IT Hardware.

S.No	Item	Qty Approved	Remark
1.	Server	01	
2	Computer	80	67 computers against condemnation as per condemnation policy of IT department and 13-Computes as fresh
3	Laser Printer	08	
4	Printers (MFP)	06	
5	Scanner	02	

Regarding Educational Software, it was informed to the TEC that requisite software are proprietary software. TEC decided that college needs to be submit following documents in support of requisite software :

1. Copy of Course Curriculum/Syllabus/Subject where requisite software mentioned.
2. Details of any alternative software available.
3. Process adopted by the college for selection of said Proprietary educational Software.
4. Student size in numbers, class wise, among which software is to be used.
5. Justification of No. of licenses to be procured and type of license.
6. For Matlab software, clarify libraries required with Main software.
7. Whether software licenses are Campus Version /Academic version.
8. What is process for procurement of educational software.

Accordingly, TEC deferred the proposal of procurement of educational software of college for next TEC Meeting.

B. Shaheed Rajguru College of applied science

2nd Proposal of Higher Education Department is received from Shaheed Rajguru College of Applied Science for procurement of following IT Hardware and Software (mentioned in the table):

IT Hardware			Software		
S.No	Item	Qty. Requested	S.No	Name of S/W	Qty. Requested
1.	Computer	179	1.	Multi Sin software	10 users
2	Laptop	24	2	Active HDL software	10 users
3	Server	01	3.	Matlab	30 users
4	Color Laser Printer	06	4.	Symbolic Math Tool Box	30 users
5	Heavy Duty Network Printer	29	5.	Neural network Tool box	30 users
6	Printers Laser	05	6	Image processing Toolbox	5 users
7	Printers-MFP	02			
8	Scanner	08			

Representative of the College informed that Hardware & Software are required for academic purpose and requirement of 179 computers included 120 computers which are to be condemned.

TEC examined the proposal and advised the college to condemn 120 computers as per the condemnation guidelines of IT department available at <http://it.delhi.gov.in>

Further, TEC advised that requirement of heavy duty printer and colour printer may be re-assessed as per justification given in the file. Heavy duty printers and color printers are required in some of branches against condemnation. Hence, TEC suggested for re-assessing the requirement of laptop, printers (color and heavy duty) with justification and re-submit the proposal for said items.

However, TEC approved following Hardware:

S.No	Item	Qty Approved	Remarks
1.	Computer	179	120 computers approved against condemnation of old computer as per condemnation policy of IT Department and 59 computers approved as fresh procurement.
3	Server	01	
6	Printers Laser	05	
7	Printers-MFP	02	
8	Scanner	02	

Regarding educational software, it was informed to the TEC that requisite software are proprietary software. TEC decided that college needs to be submit following documents in support of requisite software :

1. Copy of Course Curriculum/Syllabus/Subject where requisite software mentioned.
2. Details of any alternative software available.
3. Process adopted by the college for selection of said Proprietary educational Software.
4. Student size in numbers, class wise, among which software is to be used.
5. Justification of no of licenses to be procured and type of license.
6. For Matlab software, clarify libraries required with Main software.
7. Whether software licenses are Campus Version /Academic version.
8. What is process for procurement of educational software.

Accordingly, TEC deferred the proposal of procurement of educational software of college for next TEC Meeting.

C. Deen Dayal Upadyay College

3rd Proposal of Higher Education Department is received from Deen Dayal Upadhyay College for procurement of following IT Hardware and Software (mentioned in the table)

IT Hardware			Software		
S.No	Item	Qty.	S.No	Item	Qty.
1	Computer	139	1.	Red Hat Linux	07
2	Server	01	2.	Windows Server standard 2016 SNGL OLP NL Academic	01
3	Color Laser Printer	01	3.	Windows Server standard 2016 SNGL OLP NL Academic User CAL Client	20 User
4	Laser Printer	06	4.	NI ELVIS Education Platform	10 user
5	Printer-MFP	04	5.	Matlab	10 user
6	Dot Matrix Printer	01			
7	Laptop	03			
8	Scanner	01			
9	UPS 10 KVA	05			
10	Wifi Access Point	06			

Representative of the college informed that following systems are required against Condemnation:

- i. Computers -97
- ii. Server-01
- iii. Laser printers-06
- iv. Printer-MFP-01
- v. Dot matrix printer-01
- vi. Scanner-02
- vii. UPS-02

TEC discussed and approved following IT hardware:

IT Hardware			
S.No	Item	Qty Approved	Remark
1	Computer	139	97 computers approved against condemnation and 47 Computer as fresh
2	Server	01	Against condemnation
3	Color Laser Printer	01	Fresh
4	Laser Printer	06	Against condemnation
5	Printer-MFP	01	Against condemnation
6	Dot Matrix Printer	01	Against condemnation
7	Scanner	01	Against condemnation
8	UPS 10 KVA	02	Against condemnation
9	Wifi Access Point	06	Fresh

Further, TEC advised the college to condemn IT Hardware as per the condemnation guidelines of IT department available at <http://it.delhi.gov.in>

Regarding educational software, it was informed to the TEC that requisite software are proprietary software, TEC decided that college needs to be submit following documents in support of requisite software :

1. Copy of Course Curriculum/Syllabus/Subject where requisite software mentioned.
2. Details of any alternative software available.
3. Process adopted by the college for selection of said Proprietary educational Software.
4. Student size in numbers, class wise , among which software is to be used
5. Justification of no of licenses to be procured and type of license.
6. For Matlab software, clarify libraries required with Main software.
7. Whether software licenses are Campus Version /Academic version.
8. What is process for procurement of educational software.

Accordingly, TEC deferred the proposal of procurement of educational software of college for next TEC Meeting.

D. Bhaskaracharya College of Applied Sciences

4th Proposal of Higher Education Department is received from Bhaskaracharya College of Applied Sciences for procurement of following IT Hardware and Software (mentioned in the table) :

IT Hardware			Software		
S.No	Item	Qty.	S.No	Item	Qty.
1.	Computer	72	1	Account Software	01
2	Scanner	08	2	Office Automation	01
3	Laser Printer	01	3	Windows OS for server	02
4	Printer-MFP	15	4	Windows OS	100
5	UPS 500 VA	30	5	MS Office	100
6	UPS 10 KVA	01	6	Oracle	100
7	Server	02	7	SPSS	50
			8	Libsys	01

Representative of College informed that 56- Computers, 02-Servers and 18-UPS are required against condemnation.

TEC discussed the proposal and approved following IT hardware :

IT Hardware			Remark
S.No	Item	Qty.	
1.	Computer	72	56 Computer approved against condemnation and 16 Computer as fresh
2	Scanner	08	As fresh
4	Printer-MFP	03	As fresh
5	UPS 500 VA	30	18 UPS approved against condemnation rest 12 UPS as fresh
6	UPS 10 KVA	01	
7	Server	02	02 Servers approved against condemnation

Software		
S.No	Item	Qty.
1	Windows OS for server	01

However, TEC did not approve following software of the college:

Software			
S.No	Item	Qty.	Remark
1	Account Software	Not approved	Suggested to explore NIC software
2	Office Automation	Not approved	Microsoft Campus solution may be explored
4	Windows OS	Not approved	Microsoft Campus solution may be explored
5	MS Office	Not approved	Microsoft Campus solution may be explored
8	Libsys	Not approved	e-Granthalya of NIC may be used for library software

Further, TEC observed that all the proprietary software are used for academic purposes and TEC advised that institutions should procure this software as per their Syllabi/AICTE guidelines /UGC Guidelines/any other regulatory guidelines. However TEC recommended that academic versions/campus version of the above software may be procured by the institute after following all the codal formalities as mentioned in GFR.

E. Maharshi Valmiki college of Education

5th Proposal of Higher Education Department is received from Bhaskaracharya College of Applied Sciences for procurement of IT following Hardware (mentioned in the table):

IT Hardware		
S.No	Item	Qty.
1.	Computer	16
2	Laptop	16
3	Printer Color	01
4	Printer Laser	02
5	UPS	16

TEC examined the proposal and directed to college to re-assess requirement with justification and re-submit the proposal.

- III. The current standard specifications of IT equipments are enclosed at Annexure-II. The approvals by this Committee (TEC) are subject to the condition that respective Departments shall complete all codal formalities as per Rules and Regulations including financial instructions / guidelines for calling of tenders (as per GFRs etc.) in this regard.
- IV. The above approvals are also subject to the condition that the above said Departments shall have to take approval of the Finance Department, whichever necessary, in accordance with Cabinet Decision No. 1585 dated 03.11.2009.
- V. TEC also ratified the minutes of last meeting Dt.22.02.2017 held under chairmanship of Secretary (IT).

The meeting ended with vote of thanks to the Chair.

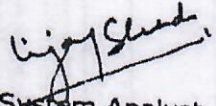
Kijy Shinde
System Analyst

F.No.E-11/2/2015-DS(CCU)-part(1)/1676-1690

Dated: 30/3/17

Copy to :

1. Director (Planning), Department of Planning, GNCTD.
2. Dr. MPS Bhatia, Professor, Netaji Subhash Institute of Technology, Sector-3, Dwarka, New Delhi - 110078.
3. DR.Manoj Kumar, Professor, Ambedkar Institute of Technology, Geeta Colony, Delhi - 110031.
4. Sh. Ajay Chagti, Special Secretary (IT), GNCTD.
5. Sh. Santulan Chaubey, Sr. System Analyst IT Deptt., GNCTD.
6. Sh. Sanjay Kapoor, SIO, NIC Delhi State Unit, 3rd Level, Delhi Sectt.
7. Asstt. Programmer, IT, for uploading the minutes of the meeting on website of DIT, GNCTD.
8. All Departments in their respective files.


System Analyst

Annexure I

101
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Govt. of NCT of Delhi
Department of Information Technology.
9th Level- B-wing, Delhi Secretariat, I.P. Estate, New Delhi - 110113.
Attendance sheet of meeting of TEC held on 08-03-2017 at 11.00 am

SN	Name & designation of the officer	Name of the Department	Mobile No	Email	Signatures
1.	Mamman Pushkarna STA (computer)	Deen Dayal Upadhyay College (D.U)	9952986876	mamman.pushkarna@gmail.com	M Pushkarna
2.	Rishabh Bhardwaj System Administrator	Shriharish Rajguru College of Applied Sciences	9710188716	rishabh.bhardwaj@rajgurudc.ac.in	Rishabh Bhardwaj
3.	Raj Kumar STA Computer	Bhaskar Chatterjee College of Applied Sciences	9871520483	raj.kumar78@gmail.com	Raj Kumar
4.	VIJAYA TeA	Shriharish Rajguru College of Applied Sciences	9811853820	v.vijaya@dcbra.ac.in	S. Vijaya 8/3/17
5.	Dr. S.K. Gang Principal	Deen Dayal Upadhyay College	9810883366	principaldducollege@gmail.com	Dr. S.K. Gang
	V. RAVI S.O/Asst. Secy	Shriharish Rajguru College of Applied Sciences	9873188421	en.ravi@rajgurudc.ac.in	V. Ravi
7.	Pritam Dogra Sd/Adm.	Maharshi Valmiki College of Edu.	9711004930	principal.pk@gmail.com	Pritam Dogra 8/3/17
8.	ARIT KUMAR MEDIA MANAGER Sd/Adm. STW	Shabdarth. UNCTO DIP	9910033567	dibshabdarth@gmail.com	Arit Kumar 8/3/17
9.	AK. MEHTA Sr. SA	DSSSB DSTW	9911597814	sadsssb.delhi@nic.in	AK Mehta
10.	Dr MONIKA RANA, State Program Officer, DHEW, Delhi	Dept of Health & Family Welfare	9871484474	dshmrana@gmail.com	Dr. Monika Rana
11.	Swirika Jain.	Delhi Health State Museum	8860067672	dshmrana@gmail.com	Swirika Jain
12.	Poonam Verma (Principal) SSCAS				

Annexure-I

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Govt. of NCT of Delhi
Department of Information Technology,
9th Level- B-wing, Delhi Secretariat, I.P. Estate, New Delhi - 110113.
Attendance sheet of meeting of TEC held on 08-03-2017 at 11.00 am

SN	Name & designation of the officer	Name of the Department	Mobile No	Email	Signatures
13	AJAY JAISWAL HOD comp.sc. SSC	SSCBS	9911103504	ajayjaiswal@ sscbsoo.ac .in	Ajay
14	Deepati Khatun-Librarian	SSCBS	9823037790	deepatikhatun2005 @gmail.com	Deepati
15	Atul Bhardwaj	SSCBS	9953501321	atulbhas@ sscbsoo.ac.in	A Bhardwaj
16	VARUN KR. KUSHWAHA	SSCBS	9718242722	admiral@ sscbsoo.ac.in	Varun
17	Mam Moham	DCE Hr. Edu.	9971684899	dcehrdu@gmail.com	Mam Moham
18	Dr M P S Bhalra	NSIT	9818192294	bhalra.mps @gmail.com	Dr M P S Bhalra
19	Aska Mukherjee AD	Finance Dept	9999536531		Aska
20	A.K. Meena, Sr. SA	DSSSB	9911597814	sadsssb.delnctn.in	A.K. Meena
21	Dr Uly	DC of Health &	8745011338	uly.gangneer@gmail	Dr Uly
22	S. K. Johri	DAMS	9953091773	skjohri.42@johri	S. K. Johri

Government of NCT of Delhi
DEPARTMENT OF INFORMATION TECHNOLOGY
9th Level, B-Wing, Delhi Secretariat, IP Estate, New Delhi-110002

STANDARD SPECIFICATIONS OF IT EQUIPMENTS

S.No.	Item Specification
1	Desktop as mentioned or equivalent: Intel core-i5/i7 ,4 GB RAM, 500 GB SATA/1TB HDD 7200 RPM or higher, 17" TFT, OEM Keyboard & Mouse, pre-loaded Operating System (Windows/Linux) Integrated sound and graphics.
2	Laser Jet Printer as mentioned or equivalent: Printer as mentioned or equivalent (Mono Laser, 14-25 PPM, A4, 600X600 dpi or higher, Connectivity - Network optional, USB, Duplex optional.
3	Multifunctional Printer (SCAN/Copy/Print) or equivalent - Mono (A4 size, 600X600 dpi or higher Scanner - Flatbed and ADF, resolution upto 2400/4800 dpi, USB and Ethernet interface
4	Laptop with specification as mentioned or equivalent: Processor: Intel Core i5 Main Memory: 4 GGB RAM, wireless LAN, Integrated webcam, 14 Display, DVD Writer, Integrated Sound and graphics.

5/8

GOVT. OF NCT OF DELHI
DIRECTORATE OF HIGHER EDUCATION
B-WING, 2ND FLOOR, 5 SHAM NATH MARG, DELHI-54

F.NO.DHE-3(3)/100%/Plan/GIA/2016-17/747-64

Dated:- 22.2.17

SANCTION ORDER

Sub:- Revalidation of unspent balance under sub head Other Than Salaries (Plan) for last Financial Year 2015-16 and proposal for release of IInd Instalment of expenditure among 12 colleges under Plan Scheme in the year 2016-17 pertaining to 100% funded Colleges under the GIA to Degree Colleges.

I am directed to convey the sanction of the Finance Department, Govt. Of NCT of Delhi for the payment of IInd Instalment under sub head Other Than Salaries (Plan) of Rs. 1,10,00,000/- and Creation of Capital Assets(Plan) of Rs. 1,00,00,000/- for financial year 2016-17 and revalidation of unspent balance amount of Rs. 2,60,54,074.81 for last Financial Year 2015-16 to permit to utilize in Current Financial Year 2016-17 pertaining to 100% funded Colleges under the GIA to Degree Colleges under sub head Other Than Salaries (Plan) for the Plan expenditure and whose details are as follows:-

PLAN

S.No.	Name of Colleges	Unspent balance 31st March, 2016 Other Than Salaries (Plan) In Rs.	GIA to other than Salaries 2202 03 104 81 00 31 (Plan) (Rs. In Crore)	GIA to Creation of Capital Assets 2202 03 104 81 00 35 (Plan) (Rs. In Crore)
1	2	3	4	5
1	Achrya Narendra Dev College	19,87,634.57 (Audited)	0.4	0.4
2	Aditi Mahavidyalaya	2,32,761	0.0	0.0
3	Bhagini Nivedita College	31,45,478	0.0	0.0
4	Bhaskaracharya College of Applied Sciences	82,548.52 (Audited)	0.0	0.0
5	B.R. Ambedkar College	17,69,608	0.0	0.0
6	Deen dayal Upadhaya Colege	7,75,941 (Audited)	0.0	0.0
7	I.G.I.P.E.&S.S	21,88,880.38	0.1	0.0

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6/8

8	Keshav Mahavidyalaya	(-) 34,24,441(Audited)	0.4	0.0
9	Maharshi. Valmiki College of Edn.	41,508 (Audited)	0.05	0.2
10	Maharaja Agrasen College	(-) 45,85,532	0.0	0.0
11	Shaheed Rajguru College of Applied Science for Women	1,31,02,693.34 (Audited)	0.0	0.0
12	Shaheed Sukhdev College of Business Studies	27,27,022	0.15 ✓	0.4 ✓
	TOTAL	2,60,54,074.81 with overspent of (-) 80,09,973	1.10	1.00

The grant is sanctioned subject to the following conditions:-

1. An expenditure report on monthly basis shall be submitted to this Directorate.
2. A separate GIA register will be maintained as per GFRs.
3. The accounts of the college shall be open for inspection by the office of Directorate of Audit and/or Govt. NCT of Delhi.
4. The college shall take all possible measures to ensure effective implementation of policies of Govt. of India relating to SC/ST/OBC students, teachers and non-teaching staff.
5. The college authorities shall take approval of Directorate of Higher Education, GNCTD before filling up the newly created posts/filling up the vacant posts.
6. The college shall furnish the annual achievement –cum-performance report immediately after the close of financial year.
7. The assets created or acquired wholly or substantially out of this grant should not be disposed off encumbered or utilized for the purpose other than those for which the grant is sanctioned without the prior approval of the Govt. of NCT of Delhi. The grant has been sanctioned in accordance with the pattern of assistance approved by the Govt. of NCT of Delhi.
8. That the college shall observe all the codal formalities provided in G.F.Rules (2009).
9. The amount shall be spent strictly in accordance with the economy instructions issued by Finance Department, GNCTD from time to time.
10. Compliance vide order no.DHE-13(24)/Misc/M.V/2009-2010/4005-18 dated 6/9/2010 of this Directorate regarding Pension Scheme/ Welfare Scheme in the Grant-in-Aid.
11. **The certified book of account for financial year 2015 -16 by the Chartered Accountant should be reached to this Directorate in the prescribe time.**
12. **The report of ELFA Audit, Directorate of Audit for the year 2015-16 along with Action taken report of all outstanding old Paras of previous years will be submitted by the college at the earliest.**
13. Due prudence and frugality shall be exercised by the grantee institution while incurring expenditure out of GIA and no wasteful expenditure whatsoever shall be incurred in any manner.

14. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase / acquisition of which is necessary and in public interest. Further expenditure shall be incurred only on those projects execution of which necessary and in public interest.
15. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to the grantee institution by the Administrative Department.
16. The Principal of the College shall carry out periodical appraisal of the performance of the grantee institution for ascertaining as to whether the targets/goals assigned to the grantee institution are being achieved and as whether the GIA should be continued or not.
17. The Principal of the College may ensure that Utilization Certificate of the grantee institution duly signed and submitted within the prescribed time.
18. The procedure as prescribed in GFR and the OM/circulars issued by FD/CVC is duly followed while procuring goods/services and the norms/ procedure as laid down in CPWD Manual/GFR 2005 are/is observed while executing projects/work contracts.
19. The Principal of the College will lay down adequate control mechanism/ checks for prevention and detection of errors and financial irregularities in the working/ functioning of subordinate/ grantee institution for avoiding wasteful expenditure and loss of money.
20. The Principal of the College will ensure that the mechanism/checks contemplated in para 19 are effectively applied for ensuring that the funds are utilized for the prescribed purpose only.
21. A grantee institution where Accounts Functionary has been posted by Finance Department on deputation basis shall be consulted in the matter of purchase of goods/services and execution of projects schemes.
22. The Principal of the College will ensure observance of procedure and fulfilment of conditions as laid down in the Government Order No. F.12/3/2010-AC/dsfa/dsIII/914-921 dated 18/7/2011 issued by Finance Department, Govt. of NCT of Delhi.
23. The directions/orders issued by government from time to time regulating expenditure out of Grant-in-Aid shall be binding on the grantee institution and contravention thereof shall render the GIA liable to be withheld.
24. "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 NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above Rs. 2.00 Crore, provision /extension of pension to employees etc.
25. The grant should not be used for meeting the salary of any new post without sanction by the Finance Department, govt. of NCT of Delhi.

This issues with the concurrence of Finance (Exp.-V) Department vide their U.O.No. 385/DS5 dated 14/02/2017.

Yours faithfully,

(Manish Srivastava)
Accts. Officer(Hr. Edn.)

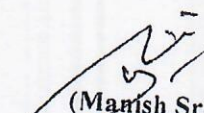
Dated:- 22-2-17

F.NO.DHE-3(3)/100%/Plan/GIA/2016-17/747-64

Copy forwarded to the following for information & necessary action:-

1. The Principal, Acharya Narendra Dev College Gobind Puri Kalkaji, New Delhi.
2. The Principal, Deen Dayal Upadhyaya College, Sector- 3, Dwarka, New Delhi - 110078..
3. The Principal, B.R.Ambedkar College, Main Wazirabad Road, Yamuna Vihar, Delhi-31.
4. The Principal, Bhaskaracharya College of Applied Sciences, Sector-II, Phase-I, Dwarka, New Delhi-45.
5. The Principal, Keshav Mahavidyalaya, H-4-5 Zone , Pitampura, Delhi.

6. The Principal, Shaheed Sukhdev College of Business Studies, Jhilmil colony, Vivek Vihar, Delhi-95.
7. The Principal, Shaheed Rajguru College of Applied Sciences for Women, Vasundhara Enclave (Adjoining Chilla Sports Complex), Delhi-96.
8. The Principal, Maharaja Agrasen College, Vasundhara Enclave, Delhi-110096.
9. The Principal, Bhagani Nivedita College, Kair Near Najafgarh, New Delhi-43.
10. The Principal, Maharshi Valimiki College of Edn. Geeta Colony, Delhi-110 03.
11. The Principal, , Indira Gandhi institute of Physical Education & Sports Sciences , B-Block, Vikaspuri, Delhi-18.
12. The Principal, Aditi Mahavidyala, Delhi Auchandi Road, Bawana, Delhi-39.
13. DDO Higher Education, Govt. of NCT of Delhi.
14. The Pay Account Officer, No.IX, Old Sectt., Delhi through DDO.
15. Dy. Secy. Fin. (III), Govt. of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
16. DCA, ELFA, Dte. of Audit, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002
17. Dy. Secy. Fin. (Exp.), Govt. of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002.
18. The Audit Officer, Office of the AG (Audit), Delhi AGCR Building, IP Estate, New Delhi.
19. Sanction Register/Guard file.


(Manish Srivastava)
Accts. Officer (Hr. Edn.)

3rd instalment of 2017-18 Annexure-VII
 re-validation of unspent GIA of 2016-17. 1/5

DIRECTORATE OF HIGHER EDUCATION
 GOVT. OF NCT OF DELHI
 B-WING, 2ND FLOOR, 5 SHAM NATH MARG, DELHI-54
 Email - dtehedu@gmail.com

MOST URGENT

28-5-18

NO. DHE-3(1)/100%/GIA/2017-18 / 1636-74

Dated: 28-5-18

SANCTION ORDER

Sub: -Release of 3rd Instalment of Grant-in-Aid to 100% Funded Colleges of Delhi University for the current financial year 2017-18 and permission to utilize unspent balance from the year 2016-17 for the current financial year 2017-18

I am directed to convey sanction of the Finance Department of Delhi for release of an amount of Rs.52.50 Crores (Rupees Fifty Two crore and Fifty Lakh only) as 3rd Instalment of Grant-in-Aid in salary, General to 100% Funded Colleges of Delhi University in Demand No. 6. Revenue Head as per the details given below for the current financial year 2017-18.

3rd Instalment of GIA

Amount in Crore

Total funds allocated in 3 rd Installment	Budget Bifurcation made under object head			Remarks
	Grant-in-Aid- (Salaries) 2202 03 104 81 00 36	Grant-in-Aid - (General) 2202 03 104 81 00 31	Grant for creation of capital assets 2202 03 104 81 00 35	
52.50	50	2.50	nil	-

The Expenditure of Rs.50 Crore on this account will be debited to Major Head MH "2202" under Sub Head 2202 03 104 81 00 36 - Grant-in-Aid Salaries and Rs.2.50 Crore. under Sub Head 2202 03 104 81 00 31 -Grant-in-Aid (General) for the current financial year 2017-18 subject to compliance of all conditions mentioned in this sanctioned order. The payment to the University will be made through RTGS.

Accounting and classification of GIA and details of amount sanctioned as 2nd Instalment to 12, 100% funded colleges are as under :-

D.D.O.)
 Drawing & Disbursing Officer
 Directorate of Higher Education
 B-2, 2nd Floor, B-Wing,
 5, Sham Nath Marg, Delhi-110020

S.No	Name of Colleges	GIA Salaries	GIA other than Salaries
	Achrya Narendra Dev College	6.47	0.3
	Deen Dayal Upadhaya College	6.8	0.3
	Bhim Rao Ambedkar College	6.14	0.25
	Bhaskracharya College of Applied Sciences	3.45	0.25

Keshav Mahavidyala Studies	4.08	0.24
Shaheed Rajguru College of Applied Sciences for Women	2.69	0.35
Maharaja Agrasen College	5.42	0.3
Bhagini Nsivedita College	3.47	0.15
Maharishi Valmiki College Education	1.85	0.06
Indira Gandhi Institute of Physical Education & Sports Sciences	3.28	0.15
Aditi Mahavidyala	3.48	0
Shaheed Sukhdev College of Business Studies	2.87	0.15
Total	50	2.5

The Finance Deptt also permit the Utilization of unspent balance of Rs. 4219.76 Lakh of 2016-17 during CFY 2017-18 as per details given below:-

(in Rs.)				
S.No.	Name of Colleges	GIA Salaries	GIA other than Salaries	GIA Capital Assets
1.	Deen Dayal Upadhaya College	61787177	8049556	4690956
2.	Shaheed Sukhdev College of Business Studies	41800000	8000000	10300000
3.	Indira Gandhi Institute of Physical Education	49777440	4319510	4900255
4.	Maharaja Agresen College	40579535	6154754	30310641
5.	Bhagini Navedita College	65337565	9165005	1828750
6.	Acharya Narendra Dev College	68374741	5840795	10240940
7.	Shaheed Rajguru College	30410828	10912259	14249447
8.	Maharishi Valmiki College of Education	33808716	950405	4092661
9.	Dr. B.R. Ambedkar College	92251423	4044599	6604147
10.	Keshav Mahavidyalaya	48513878	14837769	3922309
11.	Bhaskaracharya College of Applied Sciences	54398319	2367380	10931026
12.	Aditi Mahavidyalaya	450 20472	11665382	6367946
	Total	587039622	86307414	108439087

(B.D.O.)
Drawing & Disbursing Officer
Directorate of Higher Education
2nd Floor, B-Wing
5, Sham Nath Marg, Delhi-54

The installment of Grant-In-Aid GIA is being released subject to the following conditions:

"Sanction of Next year grant be released subject to formation of G.B"S only"

1. Due prudence and frugality shall be exercised by the grantee Institution/University while incurring expenditure out of GIA and no wasteful expenditure whatsoever shall be incurred in any manner.
2. Expenditure out of GIA shall be incurred on the purchase of goods/services, purchase/acquisition of which is necessary and in public interest. Further expenditure shall be incurred only on those projects execution of which is necessary and in public interest.
3. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to College by this Directorate.
4. The Institution/University of grantee College shall ensure periodical appraisal of the performance of College for ascertaining as to whether the targets/goals assigned to College are being achieved. Continuation of Grant-in-aid shall depend on fulfillment of these conditions.
5. The Utilization Certificate duly signed by the Chartered Accountant and countersigned by the Institution/University of the grantee college will be submitted within the prescribed time.
6. The procedure as prescribed in GFR-2017 and the OM/circulars by FD/CVC is duly followed while procuring goods/services and the norms/procedures as laid down in CPWD manual/GFR-2005 are/is observed while executing projects/work contracts.
7. The Institution/University of grantee College will lay down adequate control mechanism/checks for prevention and detection of errors and financial irregularities in the working/functioning of College for avoiding wasteful expenditure and loss of money.
8. The Institution/University of grantee College will ensure that the mechanism/checks contemplated in PARA 7 are effectively applied for ensuring that the funds are utilized for the prescribed purpose only.
9. A grantee Institution/University where accounts functionary has been posted by Finance Department on deputation basis shall be consulted in the matter of purchase of goods/services and execution of projects/schemes.

(D.D.O.)
 Drawing & Disbursing Officer,
 Directorate of Higher Education,
 2nd Floor, B-Wing
 5, Sham Nath Marg, Delhi-54

10. The Institution/University will ensure the observance of procedure and fulfillment of conditions as laid down in the govt. order No. F.12/3/2010-AC/dsfa/dsIII/914-921 dated 18.07.2011 issued by FD.

11. The Institution/University will also formulate the 'Pattern of Assistance' with concurrence of the F.D. prescribing therein purpose for which grant may used, the procedure & manner in which GIA may be utilized and conditions/stipulations which may be fulfilled.

12. In case the 'Pattern of Assistance' has already been formulated then it may be revised /updated in the light of instructions contained in Government Order dated 18.07.2011 and O.M. dated 06.09.2011. The Institution/University shall lay down the following conditions in the "Pattern Assistance" in respect of the grantee institution. "The directives/orders issued by the Govt. of NCT of Delhi from time to time regulating expenditure out of grant-in-aid shall be binding on the Institution/University and contravention thereof shall render the GIA liable to be withheld.

(a) The directives /orders issued by government from time to time regulating expenditure out of grant-in-aid shall be binding on the grantee institution and contravention thereof shall render the GIA liable to be withheld.

(b) "The grantee institution shall not do any act or undertake any activity which entails additional financial liability for the government without the approval of Finance/Planning Department, like creation of posts, grant of pay scales higher than those of corresponding posts in Govt. of NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above INR 2.00 Crore, provision/extension of pension to employees etc".

13. A separate GIA register will be maintained as per GFR.

14. The Accounts of the grantee Institution/University shall be under the audit jurisdiction of the Local Fund Account, Directorate of Audit, Govt. of NCT of Delhi.

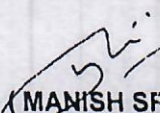
15. The Balance Sheet duly certified by the Chartered Accountant shall be furnished to the Directorate of Higher Education at the close of the financial year.

16. The grant should be spent before 31st March, 2018. If a part of Grant is left unspent, it shall be refunded to the Govt. of NCT of Delhi immediately on the close of the current Financial year, unless the Govt. of NCT of Delhi approves it for carrying over to the following year.

(D.D.O.)
Drawing & Disbursing Officer
Directorate of Higher Education
2nd Floor, B-Wing
5, Sham Nath Marg, Delhi-54

5/5

This issues with the concurrence of Finance (Exp.) Department, Govt. of NCT of Delhi vide their U.O. No. 357/DSF-V dated 27 /03/2018.

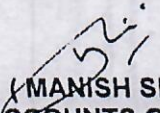

(MANISH SRIVASTAV)
ACCOUNTS OFFICER(HE)

NO. DHE-3(31)/100%/GIA/2017-18 // 1686-901

Dated: 28-5-18

Copy forwarded to the following for information & necessary action:

1. The Principal, (Twelve) 100% Funded Colleges of Delhi University.
2. Dy. Secretary. Fin. (Exp), DS 5, Govt. of NCT of Delhi, 4th Level, Delhi Sectt., I.P. Estate, New Delhi-110002.
3. The Jt. Director(Planning), Planning Department, GNCTD, Delhi Sectt., I.P. Estate, New Delhi.
4. The controller, Principal Accounts office, GNCTD, Vikas Bhawan, ITO, New Delhi.
5. The Pay Accounts Officer No-IX, Old Sectt., Delhi through DDO.
6. Director, Dte. of Internal Audit, 4th Level, Delhi Sectt., I.P. Estate, New Delhi.
7. The Accounts Officer, Directorate of Higher Education, 5 Sham, Nath Marg, Delhi
8. DDO, Directorate of Higher Education, 5 Sham, Nath Marg, Delhi
9. The Accountant General Audit(Delhi), AGCR Building, I.P. Estate, New Delhi.
10. Sanction / GIA File.


(MANISH SRIVASTAV)
ACCOUNTS OFFICER(HE)

& Disbursing Officer
Directorate of Higher Education
2nd Floor, B-Wing
5, Sham Nath Marg, Delhi-54

- 21) To consider and approve the handing over the furniture & fixtures to the Delhi Technological University (DTU) for constituting its East Delhi Campus in the existing building of the college. (Annexure – I)

Approved

- 22) To consider and approve for tendering and hiring the following services for the new campus of the college at K.N. Katju Marg, Sector-16, Rohini, Delhi-110089:

- Security Services
- Housekeeping Services
- Mess / Canteen Services

The Governing Body discussed the matter and it was resolved that tendering/e-tendering process be initiated at the earliest.

- 23) To consider and approve the condemnation of the furniture of the college which is irreparable and not usable as per the General Financial Rules (GFR) in the existing building.

The matter was deferred to be taken up in the next Governing Body meeting.

- 24) To consider and approve the recommendations of the committee constituted to celebrate the 30 years of establishment of the college on 3rd August 2017. (Annexure – II)

The matter was deferred to be taken up in the next Governing Body meeting.

Reporting items (Office)

- 25) To report for approval for granting the annual increments to all teaching and non-teaching staff members w.e.f. 01/07/2016. (Annexure – III)

Noted and approved

- 26) To report that the stock verification of college store (consumable & non-consumable) was conducted for the year 2015-16 and found nothing lost.

Noted and approved

- 27) To report for approval the shifting of the college to its new campus at Sector-16, Rohini, Delhi-110089 after the current annual semester examination May 2017. (Annexure – IV)

Noted and approved

- 28) To report for approval for engaging the empaneled Solicitor in the Writ Petition Civil in case titled as Sanjay Kumar Goyal & Ors. Vs Union of India & Ors.

Noted and approved



1/3

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

Minutes of the meeting of the Purchase / Condemnation Committee

Meeting of the Purchase / Condemnation Committee was held on 07/07/2017 at 11.00 a.m. in connection with the opening of tenders received for shifting of college inventories from Packers and Movers.

Following members attended the meeting:

Dr. Ajay Jaiswal – Bursar
Mr. S.K. Jairath – Administrative Officer
Mr. Atul Bhardwaj – Technical Assistant (Computer)

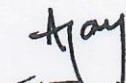
In response total four quotations were received from the Packers and Movers / Transporters for shifting of the college inventories to its new campus at Rohini.


All the quotations were opened in the presence of the members and a comparative statement of amounts quoted by different parties was prepared.

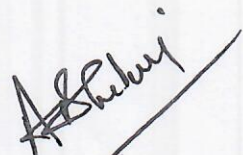
Comparative Statement

S.No.	Name of the dealer	Price Quoted (Rs.)
1	M/s OM Relocation Packers & Movers C-358/G-3, Shalimar Garden Extn.-II, Sahibabad, Ghaziabad-201005	2,65,200.00 + GST 18% Extra
2	M/s Agarwal Packers & Movers Ltd. Saraswati Vihar, Pitampura, Delhi-110034	2,35,000.00 (Included GST)
3	M/s Prestige Re-location Shop No. 4, Gali No.2, 6 th Mile Stone Check Post, Ghaziabad- (U.P.)	1,70,150.00
4	M/s Minergy Enterprises 22-B, Plot, E15, Shatabdi Vihar Sector – 61, NOIDA-201301	4,70,000.00 + GST Extra

It was resolved that **M/s Prestige Re-location**, who has quoted the lowest price may be called for placement of order and shifting of the college inventories.


(Ajay Jaiswal)


(S.K. Jairath)


(Atul Bhardwaj)

*Allowed
None*



3/4)
2/3

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI
(VIVEK VIHAR, PHASE-II, DELHI-110095)

QUOTATION INVITATION FROM MOVERS & PACKERS

Sealed tenders are invited from the firms of movers and packers / transporters for shifting of the college's goods (furniture, fixtures, almirahs, files, office records and lab. equipments, computers, printers etc.) **as per list enclosed** on "door pickup-door delivery basis" from Shaheed Sukhdev College of Business Studies, Vivek Vihar, Phase-II, Delhi-110095 to the new campus at PSP Area-IV, Dr. K.N. Katju Marg, Sector - 16, Rohini, Delhi-110089.

You are requested to quote your **best one price** after the inspecting the above items in the college premises during 10.00 a.m. to 04.00 p.m. under the following terms & conditions by 05/07/2017 upto 04.30 p.m.:

Terms & Conditions

1. The tenders to be submitted in a sealed envelope superscribing "Quotation for Shifting of College Items".
2. A Single Consolidated price should be quoted for all the items.
3. Any damages to the items will be borne by the tenderer.
4. Price quoted for transportation should be inclusive of everything, i.e., all taxes, **delivery** to the college etc..
5. Shifting will be made within a week of placement of the order.
6. 100% payment shall be made only after satisfactory transportation of the all the items.
7. All disputes shall be subject to jurisdiction of Delhi courts.



(Principal)

o/c

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3/3

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SSCBS/Office/2016-17/ 363

July 7, 2017
8

M/s Prestige Relocation
Shop No. 4, Gali No.2, 6th Mile Stone
Check Post, Ghaziabad- (U.P.)

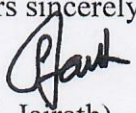
Dear Sirs

This is with reference to your quotation no. 2476 dated July 3, 2017 for shifting of the college inventories from **Shaheed Sukhdev College of Business Studies, Vivek Vihar, Phase-II, Delhi-110095** to the new campus at **PSP Area-IV, Dr. K.N. Katju Marg, Sector – 16, Rohini, Delhi-110089**.

I am pleased to inform you that the order for transportation of inventories of the college has been placed with you under the following terms & conditions.

1. Inventories be shifted from its placing to its placing, where it is required, in the new campus at Rohini.
2. Any damages of the inventories / items will be borne by the tenderer.
3. Shifting will be made within a week of placement of the order.
4. 100% payment shall be made only after satisfactory transportation of the all the inventories / items.
5. All disputes shall be subject to jurisdiction of Delhi courts.

Kindly execute the order at an early date.

Yours sincerely

(S.K. Jairath)
Admn. Officer



422/1

invest funds belonging to the society or under the control of the society in such property and/or securities as is authorised by law for the investment of trust funds or such other classes of securities as may from time to time be approved by the Government of India or in any other manner as may be specifically approved by the University Grants Commission.

vi) To borrow or raise money for the fulfillment of the objects of the Society with or without security by creating a charge, lien or mortgage on whole or any of its properties, assets, rights or privileges on terms and conditions and to such extent as may be determined by the society from time to time.

vii) To do all such other acts and things incidental and ancillary to attainment of any of the objects specified above as may be expedient for the functioning of the Society as an educational institution.

To appoint, promote, remove or dismiss, reduce in rank any of the members of the teaching or non teaching staff of the Society.

ix) To frame rules, regulations, bye-laws for the administration of the Society provided, however such rules, regulations and bye-laws shall always be in conformity with the Act, Statutes, Ordinances Rules, Regulations, and resolutions of the University of Delhi and such other conditions as may be prescribed for Government grant to College.

2/11

421/C

**UNIVERSITY NON-TEACHING EMPLOYEES (TERM AND
CONDITIONS OF SERVICE) RULES - 1971.**

(Vide Appendix VIII of Ordinance XXII-D)



Corrected up to 2004

University of Delhi
Delhi 110007
2005

- (xvi) Probation: A person on probation on a post is one appointed to a post for determining his fitness for eventual substantive appointment to the post.
- (xvii) Special Pay: means an addition of the nature of pay, to the emoluments of a post or of an employee granted in consideration of:-
- (a) the specially arduous nature of the duties; or
 - (b) a specific addition to the work or responsibility.
- (xviii) Permanent post: means a post carrying a definite rate of pay sanctioned without limit of time.
- (xix) Subsistence allowance: means monthly allowance given to an employee who is not in receipt of pay or leave salary.
- (xx) Substantive pay: means the pay other than special pay or personal pay or any other emoluments classified as pay which an employee is entitled to on account of a post to which he has been appointed substantively.
- (xxi) Temporary post: means a post carrying a definite rate of pay sanctioned for a limited time.
- (xxii) Time scale pay: means pay, which rises by periodical increments from a minimum to a maximum.
- (xxiii) Travelling allowance: means an allowance granted to an employee to cover the expenses which he incurs in travelling in the interests of the University.
- (xxiv) The University: means the University of Delhi.

CHAPTER II

GENERAL

SECTION I

General Conditions of Service

- (5) Posts, Recruitment and Appointments:
- (1) Categorisation of posts: Cadres and the posts under the University shall be as specified in annexure – I to these rules.

4/11
419/C

- (2) Qualifications for appointment: The qualifications for appointment to the posts in various cadres in the University shall be such as may be determined by the Executive Council from time to time.
- (3) Fitness:
 - a. Appointment of persons by direct recruitment for period of more than 12 months shall be subject to their being found medically fit by the Medical Officer of the University or any other Medical Officer authorised for the purpose.
 - b. The persons appointed on part-time basis will also be required to produce Medical Certificate of fitness in the same manner and under the same conditions as applicable to whole time employees.
 - c. No person shall be appointed to any post unless the appointing authority is satisfied that he possesses good character and antecedents.
- (4) Methods of Recruitment:
Recruitment to the posts may be made:
 - (i) by direct recruitment;
 - (ii) by promotion; and
 - (iii) by appointment of employees borrowed from Government Departments and other Institutions.
- (5) Recruitment by Promotion:
 - (i) Appointment to a post in any grade by promotion shall be made, whether in a permanent or officiating capacity, from amongst employees serving in posts in the next lower grade.
 - (ii) Every appointment by promotion shall be on the basis of merit and record of service due regard being paid to seniority.
- (6) Appointments:
 - (i) Appointments to the posts shall be made by the Executive Council on the recommendations of Selection Committees appointed for the purpose from time to time.
 - (ii) The age, educational and other qualifications for appointment to the post and the methods of recruitment shall be as prescribed by the Executive Council from time to time:

Provided that the Rules laid down by the Government of India for reservation of certain percentage of posts in respect of candidates belonging to Scheduled Castes, Scheduled Tribes, OBC and Physically

Handicapped shall apply mutatis mutandis to such posts as are to be filled by direct recruitment

5/11
mark

(7) Ad hoc Appointments:

Notwithstanding anything contained in the above rules, the Executive Council may by a general or special order and subject to such conditions as it may specify in such order delegate to any authority in the University the power to make ad hoc appointments.

(8) Appointments in the place of employees dismissed, removed or reduced:

Where an employee has been dismissed, removed or reduced from any cadre in the service, no vacancy caused thereby or arising subsequently in such cadre in the service shall be substantially filled to the prejudice of such person until the appeal, if any, preferred by him against such dismissal, removal or reduction is decided, and except in conformity with such decision or until the time allowed for preferring an appeal has expired, as the case may be,

(9) Re-employment in service beyond the date of retirement:

Nothing in these rules shall be construed to limit or abridge the power of the Executive Council to re-employ persons in the service of the University who have reached the date of retirement prescribed by the Executive Council provided that:-

(a) such re-employment is certified to be in the interest of the University.

(b) for other special circumstances to be recorded in writing and sanctioned by the Vice-chancellor.

(c) the re-employment is not sanctioned beyond a period of two years after the date of retirement.

(10) Employees absent from duty:

The absence of an employee of the University from duty, whether on leave or on foreign service or on deputation or for any other reason and whether his lien in a post borne on the cadre of the service is suspended or not, shall not, if he is otherwise fit, render him ineligible on his return:

(a) for re-appointment to a permanent or officiating vacancy in the cadre of post on which he may be on probation;

- (1) in case of a person appointed by promotion revert him to the post held by him immediately before such appointment;
- (ii) in case of a person appointed by direct recruitment terminate his services under the University without notice; and
- (iii) Extend his period of probation to the extent necessary as specified in sub-rule (1) above.

(3) Every person appointed to a permanent post under the University by promotion or by direct recruitment shall, on satisfactorily completing his period of probation, be eligible for confirmation in that post.

(2) Where a person appointed to a post under the University on probation is, during his period of probation, found unsuitable for holding that post or has not completed his period of probation satisfactorily – the appointing authority may:-

(1) Every person appointed permanently to a post under the University after the commencement of these rules, whether by promotion or by direct recruitment shall be on probation in such post for a period of one year provided that the appointing authority may, in any individual case, extend the period of probation for a further period not exceeding one year, the reasons thereof to be recorded in writing.

SECTION II

Tenure

(11) Probation and confirmation:

(ii) When an employee does not resume duty after remaining on leave for continuous period of three years, or whether an employee after the expiry of his leave remains absent from duty, otherwise than on foreign service or on account of suspension, for any period which together with the period of the leave granted to him exceeds three years his lien shall unless the Executive Council in view of the exceptional circumstances of the case otherwise determines be deemed to have terminated and he shall cease to be in the University service.

(i) No permanent employee shall be granted leave of any kind for a continuous period exceeding five years.

(b) For promotion from a lower to a higher category in the service, as the case may be, in the same manner as if he had not been absent. He shall be entitled to all privileges in respect of appointment, seniority, probation and confirmation which he would have enjoyed but for his absence subject to his completing satisfactorily the period of probation on his return.

6/11/9
J/L/H

DR. RAJESHVAR (COLLEGE)

Encl: As above.

[Handwritten signature]

Yours faithfully,

Kindly acknowledge receipt.

The Joint Secretary (Education) Government of the National Capital Territory of Delhi, is also being informed of these norms.

I am directed to enclose a copy of the norms for recruiting, non-recurring expenditure, stipending pattern for teaching and non-teaching posts and other charges in respect of your college as approved by the Vice-Chancellor or the recommendations of the committee appointed for the purpose.

Dear Sir/Madam,

The Principal,
College of Business Studies,
Delhi Colony, Vlek Vihar,
DELHI-110032.

No. CB-TI/92/150/408/2
Delhi, the 20th Nov. '92



Kind Attention Dy. Registrar (Colleges)
Vlek Vihar, Delhi

UNIVERSITY OF DELHI

Norms of expenditure in respect of recurring grant for
Job-Oriented Colleges, sponsored by the Delhi Administration.

Name of the College : College of Business Studies

Sl.No.	Head of Accounts	Norms recommended by the Committee	Remarks
1	2	3	4
1.	<u>TEACHING STAFF :</u> Teacher-pupil ratio :		
	B. B. S./P.G. D. C. A.	1:12	
2.	<u>NON-TEACHING STAFF :</u>		
	(i) <u>Ministerial Staff :</u>		
	Administrative Officer	1*	*In view of the special nature (Professional) of the college and the unique requirements such as conduct of Entrance Examination, management & maintenance of high tech., high cost teaching-aid-equipments preparation of study materials frequently required by the Faculty and the students, arrangements of educational tours, there is a specific need of post of A.O.
	<u>Placement Officer</u>	1*	*In view of the special nature of college & course taught, a Placement Officer is necessary for the placement work & Summer training.
	Section Officer	1	
	Sr. P.A.	1	
	Sr. Asstt.	1	
	Asstts. (inc. Care-taker) (50% in the UDC Grade & 50% in the LDC Grade)	6	
	Driver	2	
	G.O./Zero-X-Operator	1	

- 2 -
UNIVERSITY OF DELHI

9/11
S/14/C

	2	3	4
<u>i) Class IV Staff :</u>			
Daftries	2		
Peons	5		
Waterman	1		
Safai Karamcharies	4		
Chowkidars (incl. Gateman)	4		
Mali	2		
<u>ii) Library Staff :</u>			
Librarian	1		
Professional Asstt.	1		
Semi Prof. Asstt.	1		
Jr. Lib. Asstt.	1		
Jr. Asstt.-cum-Typist	1		
Attendants		As per University norms for Colleges.	
<u>iv) Laboratory Staff :</u>			
Technical Asstt.	2		
Data Entry Operator (incl. Input & Out-put Asstt.)	2		
Lab. Attendants/Cleaners	2		

3. ITEM OF APPROVED EXPENDITURE:

i) Audit Fee	Rs. 1,500/-p.a. as per University norms	
ii) Running & maintenance Charges for colleges bus.	Rs. 10,000/-p.a.	(In view of frequent Industrial cum Educational Tours as a part of the curriculum)
iii) Water Charges	Actual	
iv) Electricity Charges	Actual	
v) Advertisement Charges	Actual	
vi) Telephones 3 (two for office and one for Principal's residence)	Actual	one for efficient functioning of the Placement Cell)
vii) Printing & Stationery	Actual	
viii) Postage & Telegramme	Actual	
ix) Annual Day	Actual, subject to ceiling of Rs. 3000 p.a.	
x) Insurance for Cashier and bank Peon.	Actual	
xi) Uniform for Class IV	As per Univ. norms	

Contd. 3/-

10/11-13/C

GOVT. OF NCT OF DELHI
DIRECTORATE OF HIGHER EDUCATION
B - WING, 2ND FLOOR, 5 SHAM NATH MARG, DELHI-54.

DHE -13(2)/Misc./2008-09/5245

Dated: 17/9/10

To

The Principal,

*Sheela Devi College of
Education, Ghaziabad,
U.P.*

Sub: Creation of Posts in the 100% financed Colleges by Directorate of Higher Education, Govt. of NCT of Delhi.

Sir,

In pursuance to the notification issued by UGC vide D.O. No. F 10-2/2001(DC) dated 09.01.2008 on lifting up the Ban of recruitment by the UGC, I am directed to convey the sanction of the Lt. Governor, Delhi for the creation of following posts in the scales noted against them plus usual allowances admissible under the rules from time to time with immediate effect, subject to the conditions therein and as advised by the Finance & Planning Department, GNCTD, that:-

Group "B" & "C" - 129 Posts (Annexure-A)

Group "D" - 70 Posts (Annexure-B)

1. It may be noted that the technical staff should not be included while determining the teaching and non-teaching ratio.
2. It may be noted that total number of teaching posts should not exceed the sanctioned strength as prescribed in the UGC norms.
3. The Group "B" & "C" posts should be filled as per RRs of the UGC either by promotion or by direct recruitment after giving due publicity in "Employment News" and other daily newspaper.
4. The Group "D" posts should be filled up on out source basis as per policy of Govt. of NCT of Delhi.
5. In case of filling up of Group "D" Posts, where one or two posts exists, they may be filled up.
6. The financial implication due to filling of these posts, if any should be reflected in the further proposals for final excess/saving of budget for the current financial year 2010-11.
7. Reservation policies in respect of posts as per statutory requirements shall be applicable while filling up the posts.
8. The college Principal shall ensure the posts shall be filled only as per the norms prescribed by UGC.

Yours faithfully,

Kamal Malhotra
(KAMAL MALHOTRA)
Dy. Director (Hr. Edn.)

DHE -13(2)/Misc./2008-09/

Dated:

Copy forwarded for information & necessary action to:-

1. The Secretary to Lt. Governor, Raj Niwas, Delhi.
2. The Deputy Secretary (Finance), Expenditure-I, Delhi Sectt. I.P. Estate. New Delhi.
3. The Controller Accounts, Principal accounts office, Vikas Bhawan, I.P. Estate, New Delhi.
4. The Dy. Secretary (Finance Accounts), Delhi Sectt., I.P. Estate, New Delhi.

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


Annexure - II
Ais/Bursar
Poonu
Pl. discuss
Poon

No.F.15(17)/Audit/LFA/2017-18/

Dated:-

To

The Director,
Directorate of Higher Education,
Govt. of NCT of Delhi,
B-Wing, 2nd Floor,
5, Sham Nath Marg, Delhi-110054

	Shaheed Sukhdev College of Business Studies (University of Delhi)
Diary No. <u>266</u>	Date <u>28-01-2020</u> Sign. <u>Rakesh</u>

Sub:- LFA Audit Report in r/o Shaheed Sukhdev College of Business Studies, PSP Area - IV, Dr. K.N. Katju Marg, Sector - 10, Rohini, Delhi - 110089 for the period 2017-18.

Sir/Madam,

I am directed to forward herewith LFA Audit Report in r/o Shaheed Sukhdev College of Business Studies, PSP Area - IV, Dr. K.N. Katju Marg, Sector - 10, Rohini, Delhi - 110089 for the period 2017-18. The Audit Report contains **Total 23 Paras + 01 TAN (18 old outstanding paras with Nil recovery and 05 New Paras + 01 TAN of current audit report with Nil recovery) with Total Nil recovery.**

It is requested that all the guidelines/instructions related to GIA may be strictly followed. The Shaheed Sukhdev College of Business Studies may also be advised to submit the replies of old outstanding paras and current audit paras, if any raised in this report duly vetted by Administrative Department.

This issues with the prior approval of Competent Authority.

Yours faithfully,

(YOGESH GUPTA)
ACCOUNTS OFFICER (AUDIT)

Encls. As above

No.F.15(17)/Audit/LFA/2017-18/ 613-615

Dated:- 24/1/2020

Copy forwarded for information and necessary action to:-

1. ✓ Principal/HOO, Shaheed Sukhdev College of Business Studies, PSP Area - IV, Dr. K.N. Katju Marg, Sector - 10, Rohini, Delhi - 110089 for the period 2017-18.
2. The Dy. Secretary, Expenditure - III, Finance Department, 4th Level, A-Wing, Delhi Sachivalaya, New Delhi - 110002

Encls. As above

(YOGESH GUPTA)
ACCOUNTS OFFICER (AUDIT)

(11)

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

Sub:- Audit Report of Shaheed Sukhdev College of Business Studies, PSP Area-IV, Dr. KN Katju Marg, Sector-16, Rohini, Delhi-110089 for the period 2017-18.

INTRODUCTION:-

The I.A.R on the accounts of Shaheed Sukhdev College of Business Studies, PSP Area-IV, Dr. KN Katju Marg, Sector-16, Rohini, Delhi-110089 for the financial year 2017-18 has been conducted by the field Audit party No. II comprising of Sh. B S Rawat, IAO & Sh. Amit Kumar Sinha, AAO (Both the officer attended training of Election Duty on 29.04.19 & 06.05.19). The Audit has been conducted during the period from 26/04/19 to 14/05/19 (10 working days). This is an internal audit.

AIMS AND OBJECTIVES:-

The College was set up in 1987 by the Govt. of NCT of Delhi to impart education in the field of Business Management at the undergraduate level in order to successfully meet the industries growing need of young minds, training in the art of management and computer skills. The College had been conducting the following courses during the period 2017-18:-

S. No.	Name of Course	Duration
1	Bachelor of Management Studies(BMS)	03 Years full time
2	Bachelor of Business Administration(Financial & Investment Analysis) (BBA FIA)	03 Years full time
3	Bachelor of Science (Computer Science) (BSc (H) Computer Science)	03 Years full time

PRINCIPAL, BURSAR, ADMINISTRATIVE OFFICER, SO ACCOUNTS & CASHIERS

As per information provided by Shaheed Sukhdev College of Business Studies, PSP Area-IV, Dr. KN Katju Marg, Sector-16, Rohini, Delhi-110089 the following officers have served as PRINCIPAL, BURSAR, ADMINISTRATIVE OFFICER, SO ACCOUNTS & CASHIER during the period 2017-18:-

S.No	Name & Designation	Period
1	Dr. Poonam Verma, Principal	01.04.17 to 31.03.18
2	Dr. Ajay Jaiswal, Bursar	01.04.17 to 16.12.17
3	Dr. Rishi Rajan Sahay, Bursar	17.12.17 to 31.03.18
4	Sh. SK Jairath, Administrative Officer	01.04.17 to 31.03.18
5	Sh. Ajitabh Saxena, SO Accounts	01.04.17 to 31.03.18
6	Sh. Sanjay Batra, Cashier	01.04.17 to 31.03.18

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Budget Allocation & Expenditure for the year 2017-18:- As shown in the financial statement

Statutory Audit:-

The Statutory audit of the Shaheed Sukhdev College of Business Studies, PSP Area-IV, Dr. KN Katju Marg, Sector-16, Rohini, Delhi-110089 has been conducted by AG(Audit), Delhi up to 2008-14.

Vacancy Statement

Sl. No.	Nomenclature of the Post	No. of post sanctioned	No. of post filled		No. of vacant post
			Regular	Contractual/Adhoc/Temp. Basis	
1.	Teaching Staff	45	34	11 (Adhoc)	0
2.	Administrative Staff	15	13	02 (Contractual)	0
3.	Library Staff	7	6	01 (Contractual)	0
4.	MTS staff	12	12		0
5.	Computer Lab staff	10	8	02 (Contractual)	0
Total		91	75	16	0

Teacher Student Ratio :- 1:21

Maintenance of Records:-

The maintenance of records of Shaheed Sukhdev College of Business Studies, PSP Area-IV, Dr. KN Katju Marg, Sector-16, Rohini, Delhi-110089 for the period 2017-18 has found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report

There were 24 audit para's outstanding in the previous audit report. Shaheed Sukhdev College of Business Studies, Sector-16, Rohini, Delhi-110089 has made compliance of all old paras. 4 para has been settled & 2 paras taken as fresh on the basis of reply submitted by the college. The remaining 18 para's have been incorporated with current audit report as part-I (old audit report)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's
1	2006-07	01	NIL	--	01
2	2007-08	01	NIL	--	01
3	2009-10	01	NIL	01	00
4	2010-11	02	NIL	--	02
5	2011-12	01	NIL	--	01
6	2012-13	02	NIL	--	02
7	2013-14	02	NIL	--	02
8	2014-16	01	NIL	--	01

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9	2016-17	13	NIL	05	08
TOTAL		24		06	18

Details of Old Recovery:- NIL

Current Audit Report:-

During the course of audit 09 audit memos & 01 record memo have been issued. 02 audit memos settled on the spot on the basis of reply submitted by College. 07 audit memos converted into 05 paras & 01 TAN as per detail given hereunder:-

S. No	Para No.	Description	Audit Memo No.
1	1	Irregular purchase of Computers & Peripherals amounting to Rs. 72,30,556/-	7
2	2	Irregular expenditure on Contingency	8
3	3	Irregularities in making payment towards security & housekeeping services	9
4	4	Memorandum of Understanding	1
5	5	Non creation of posts of Accounts Functionaries of appropriate designation	3
6	TAN 1	Non availing the rebate on water bills from DJB	5

Details of Current Recovery (Audit period 2017-18) :- NIL

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)			Incorporated in Para No.
		Raised	Recovered on spot	Balance	
1	6	12981/-	12981/-	NIL	Settled

Financial Statement (2017-18)

The accounts of the College has reviewed purely on test check basis. The accounts were test audited with reference to books of accounts and vouchers produced by the College. The office of Directorate of Audit, Local Funds Accounts, Govt. of NCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. M/s Mandeep Kumar Garg & Co, Chartered Accountant, M.N. 099023, FRN 020726N, 619, Ring Road Mall, Near Kali Mata Mandir, Sector-5, Rohini, New Delhi-110089 has audited the accounts for the financial year 2017-18. According to Income & Expenditure Account Statements appended with the Balance Sheet, the financial position has been worked out as under:-

Bu

(A) INCOME:-

Amount in Rs.

Particulars	Salary	Other than Salary (General)	Capital Assets	Promotion of Sports facilities	Total
Unspent Balance as on 01.04.17	37869171	14752736	9497912	120280	62240099
GIA-Ist installment received from Dte. of Higher Education, GNCTD vide letter No. F.No..DHE-3(1)/100%GIA/2017-18/3118-28 dated 12.07.17	28700000	1500000			30200000
Release of one month Salary as a part of 2 nd Installment of GIA received from Dte. Of Higer Education, GNCTD vide letter No. F.No..DHE-3(1)/100%GIA/2017-18/5251-60 dated 27.11.17	9600000				9600000
Release of one month Salary as a part of 2 nd Installment of GIA received from Dte. Of Higer Education, GNCTD vide letter No. F.No..DHE-3(1)/100%GIA/2017-18/488-97 dated 05.02.18	9600000				9600000
GIA-IInd installment received from Dte. of Higher Education, GNCTD vide letter No. F.No..DHE-3(1)/100%GIA/2017-18/1084-1105 dated 16.03.18	38400000	3000000			41400000
GIA-IInd installment received from Dte. Of Higher Education, GNCTD vide letter No. F.No..DHE-3(1)/100%GIA/2017-18/1686-94 dated 28.03.18	28700000	1500000			30200000
GIA Promotion of Sports Facilities received from Dte. of Higher Education, GNCTD vide letter No. F.No..DHE-9(9)/Sports/Plg.2014-15/Onwards/1728-37 dated 28.03.18				1171920	1171920
Total GIA received including Unspent Balance	152869171	20752736	9497912	1292200	184412019
Tution Fee	153540				153540
Admission Fee	1305				1305
Computer Lab. Fee			513000		513000
Identity Card Fee		17550			17550
Library & R. Room Fee			598500		598500
Magazine fee		128250			128250
Water & Electricity Fee		855000			855000
Garden Fee		85500			85500
BBA(FIA) Course Fee	2343000				2343000
B.Sc(H) CS Fee	1095000				1095000
Processing Fee	21500				21500
Fine	13300				13300
Misc. Income	2955331				2955331

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License Fee	31594				31594
Total Income during 2017-18	159483741	21839036	10609412	1292200	193224389

(B) EXPENDITURE:-

Particulars	Salary	Other than Salary (General)	Capital Assets	Promotion of Sports facilities	Total
Salary & allowances	87430192				87430192
Contingency		529576			529576
Travelling		155857			155857
Audit Fee		1770			1770
Maint. of Diesel Generator Set		197175			197175
Computer Stationery		135684			135684
Maint. of Staff car		160668			160668
Maint of Teaching Aid Equip.		37187			37187
Maint. of Comp., Printer & UPS		65128			65128
Telephone		120974			120974
Printing & Stationery		380762			380762
Water & Electricity		9431379			9431379
Maintenance of garden		5398			5398
Advertisement		54032			54032
Postage		20917			20917
Maint. of College Bus		101574			101574
RR of Furniture & Equip.		199760			199760
Reim. of Newspaper & Magazine		12038			12038
Governing Body		17521			17521
Insurance		56302			56302
Legal Expenses		9600			9600
Security Services		1048111			1048111
Housekeeping Exp.		1324724			1324724
Annual Day Expenses		3000			3000
Training & Development Exp		7200			7200
Library Contingency Exp.			164662		164662
Library Reading Room Exp.			379856		379856
Computer System & Printers			7230556		7230556
Total Expenditure 2017-18	87430192	14076337	7775074		109281603
Unspent Balance as on 31.03.18 (A-B)	72053549	7762699	2834338	1292200	83942786

B. S. Rawat
(B S Rawat)
 Inspecting Audit Officer
 Audit Party No.II

Shaheed Sukhdeve College of Business Studies, Vivek Vihar, Phase-II, Delhi

S. No.	Start Year	End Year	Para No.	Subject of Para	Amount
1	1-Apr-06	31-Mar-07	1	Appointment mode during during the audit period	0
2	1-Apr-07	31-Mar-08	2	Fee Structure	0
3	1-Apr-10	31-Mar-11	3	Purchase of furniture	0
4	1-Apr-10	31-Mar-11	4	Difference on fees and other other Income & Expenditure	0
5	1-Apr-11	31-Mar-12	5	Grant-in-aid of Rs. 2 lakh for monor repairs and maintenance	0
6	1-Apr-12	31-Mar-13	6	Security Services	0
7	1-Apr-12	31-Mar-13	7	Non observing the codal formalities for purchase of furniture	0
8	1-Apr-13	31-Mar-14	8	Non observance of codal formalities for purchase of furniture	0
9	1-Apr-13	31-Mar-14	9	Security Services	0
10	1-Apr-14	31-Mar-16	10	Non disposal of condemned articles amounting to r=Rs. 72,69,748/-	0
11	1-Apr-16	31-Mar-17	11	Non finalization of Pattern of Assistance	0
12	1-Apr-16	31-Mar-17	12	Irregular payment of pension	0
13	1-Apr-16	31-Mar-17	13	Medical reimbursement to staff without deduction subscription	0
14	1-Apr-16	31-Mar-17	14	Regarding capitalization of Land and Buidling and other assets etc.	0
15	1-Apr-16	31-Mar-17	15	Non charging depreciation on fixed assets	0
16	1-Apr-16	31-Mar-17	16	Non filling of vacant posts	0
17	1-Apr-16	31-Mar-17	17	Non sending of vehicles to Technical Officer for examination before repairing/servicing.	0
18	1-Apr-16	31-Mar-17	18	Unspent Balance	0

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PARA-2: APPOINTMENTS MADE DURING THE AUDIT PERIOD

PARA-1) During the course of audit, college authority has made following appointment on regular basis:

- | | |
|-------------------------|-------------------|
| i) Ms Nidhi Sethi/Arora | Lab Attendant |
| ii) Ms Archana Pandey | Lab Attendant |
| iii) Mr. Karunesh Kumar | Safai Karamchhari |
| iv) Mr. Nand Kishore | Safai Karamchhari |
- 320/c

In regard of these appointments following irregularities were observed:

- a. As per guidelines issued by Govt. of NCT of Delhi, there is complete ban on new appointments of non teaching staff.
- b. Further, it is noticed that before making above appointment on regular basis, proper procedure of appointment has also not been followed. Appointments were made simply on the request of the individuals' applications.

College authorities are, therefore, advised to get these appointments regularized from the grant sanctioning authority under intimation to audit.

Similar cases, if any, even after the date of audit period, may be taken up on the same lines.

While scrutinizing the fee structure of the College, it is observed that the college has collected Course Fee from the students for B.Sc. (Hons.) Computer Science @ Rs.15000/- per student and for PGDCA @ Rs.10000/- per student and the income has been reflected in the College Society Fund Account. During the year 2005-06, a sum of Rs.13,65,000/- has been collected as course fee from the students who were admitted in these degree programs. Audit is of the view that the College, being 100% funded institution of Delhi Govt., receives recurring and non-recurring grant for above-said courses for procurement of all the basic amenities/infrastructure, any fees realized from the above courses should be treated as income of the college instead of transferring the same in the College Society Fund. This point had been raised in the last year audit report also but college has not provided any suitable answer for the same. Thus the matter needs detailed clarification along with supported documents from the college authorities.

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PARA NO. 01 Short recovery of interest on Conveyance Advance

Test check of Conveyance Advance Register, it has been observed that interest of Conveyance advance amounting to Rs. 4038/- were recovered in short from the following staff due to wrong formula applied for calculation of interest. The recoveries of advance were commenced from the pay of the month following the month of drawal of advance but it should be recovered from the first issue of pay after the drawal of advance. In this case for calculation of interest, the IBB method is to be followed, but the college authorities applied the direct formula for calculation of interest.

S.No.	Name of the official	Amount advance draw	Date of drawal	Year Interest due	Short Recovery interest Rs.
01	Rama Shukla	Rs.27,000	30-09-2003	2003-04	259
02	Rajender Singh	Rs.27000	07-01-2000	2004-05	259
03	Pradeep Kumar Verm	Rs.27,600	07-04-2001	2005-06	265
04	Virender Khanna	Rs.1,20,000	04-09-2000	2005-06	1400
05	Atul Bharadwaj	Rs.24,000	03-11-1999	2005-06	230
06	Surender Kumar Jaira	Rs.30,000	03-05-2002	2007-08	225
07	Narender Kumar	Rs.1,20,000	06-06-2000	2007-08	1400
Total					Rs. 4038

The Head of the Institution is requested to recover the same from the officials concerned after due verification under intimation to audit.

PARA No. 02 : Fee Structure

While scrutinizing the fee structure of the College, it is observed that the college authorities have collected course fee from the students for B.Sc.(Hons.) Computer Science @ Rs. 15,000/- per student and for PGDCA @ Rs.10, 000/- per student and the income has been reflected in the College Society Fund Account. The detail of fee has been collected from the students who were admitted in the above two programmes during the last three years are as under:

S.No	Year	Fee collected from students
01	2005-06	Rs. 13,65,000
02	2006-07	Rs. 13,90,000
03	2007-08	Rs. 14,77,500

The College, being 100% funded institution of Delhi Government, receives recurring and non-recurring grant for the said courses for procurement of the entire basic amenities/ infrastructure, any fees realized from the above courses should be treated as income of the college instead of transferring the same to the College Society Fund. This point had already been raised in the previous report, but the college authorities have not furnished any satisfactory reply. Necessary clarification/ reply may be submitted and the same may be treated as income of the college under intimation to the audit.

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Para No. 4 Advance Payment (APC)

Settled for IAO

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It has been noticed that Advance of Rs. 80,000/- paid to Mr. Manohar Lal On 12/05/2009 on his application of advance for dispatching 13300 roll Nos. @ Rs. 6/- per Roll No. The college authorities instead of booking the amount as advance booked the amount as expenditure under the head postage expenditure.

Needful be done and compliance may be shown to next Audit.

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Para No. 5 Suspense Account

Settled in view of the reply submitted by B. S. Ramu IAO

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An amount of Rs. 2,314/- appears on expenditure side of Income and Expenditure Account under the head suspense Account adjustment of above suspense be made and compliance to be shown to the next Audit.

Para No. 6: Utilization of Unspent Grant-in-Aid

12

It has been noticed that Grant-in-aid was sanctioned for a particular financial year by the administrative department. College authorities had not refunded the unspent balance and the same was utilized in the subsequent year without obtaining the approval of the competent authority. Adjustment of previous year's unspent balance was also not reflected in the Administrative Department's sanction letter of subsequent year.

Needful be done and compliance be shown to audit.

Taken care of by IAO 21/4/12

TAN No.1 Delay in finalization of Accounts

Financial statements for the year 2010-11 were not yet got finalized. Immediate action may be taken to finalise the accounts so that ELFA could conduct audit timely.

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Current Audit Report-

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Para No.1 - Difference in Unspent balance.

It has been noticed that difference between unspent balance as per LFA report and college's utilization certificate in recurring and non-recurring grants as under:-

Heads	Closing Balance as per LFA report-2010-11	Balance as per college Utilization certificate	Difference
Recurring	18042788	17075640	967148
Non-Recurring	3024867	2389466	635401

Above difference may be reconciled and compliance be shown to audit.

Para No 2 Purchase of Furniture:

Furniture was purchased during the year as under:-

Vr.No.and Dated	Dated	Items	Amounts(Rs.)
668dt.8/12/2010	8/12/2010	16 Computer Table 6 Podiums	94957/-
547Dt.1/11/2010	1/11/2010	170 Nos Class Room Desk	323978/-
504dt.21/10/2010	21/10/2010	60 Chairs 2 Filing Cabinet 2 Book Case 10 Cafeteria Table 4 Almirah.	534534/-

Following irregularities/shortcomings were noticed in the above purchases.

- A. Above purchases was made from unspent balance of Non-recurring grant in aid lying with the college from previous years. The above grant was allowed for utilizing in the respective financial years. No approval

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was obtained from the administrative department for utilizing the unspent amount during the year 2010-11..

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B). As per guidelines on economy in expenditure in Local Bodies/Autonomous bodies circulated vide O.M. No.F14(9)997Fin(B) dated 1-8-2001 purchase of furniture except for replacement against condemnation was banned. No approval of Finance Department was obtained for purchase of above item.

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The expenditure may be got regularized and compliance be shown to audit.

(B)

Para No.3 . Difference on fees and Other Income and expenditure:-

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As per utilization certificate, fees and other receipts was shown as Rs.4119632/- whereas as per Income and expenditure a/c fess and other income works out only Rs.3987787/- only. As per utilization certificate recurring expenditure for the year 2010-11 was Rs.40082640/- whereas as per Income and expenditure account it works out Rs.39650556/- only.

Difference may be reconciled/rectified and compliance may be shown to audit.

Para No.4 Non-production of records

Records shown and satisfied
copy of account & documents attached.

Records of students society fund a/c. for the year 2010 -11 was not made available to audit.

(DANIEL T.M)

I.A.O

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Para No 2 Payment of Transport Allowance during vacation

As per Delhi University's letter dated 9th June 2010 Delhi University had notified Summer vacation from 21st may to 20th July'11 for the academic year 2011. A note was put up on 24/9/2013 in r/o vacation staff who performed during vacation for credit of extra Earned Leave, on scrutiny of above list following vacation staff had not performed during vacation, but they were found paid transport allowance during full month vacation.

S.No.	Name.	Designation	Amount Rs.
1	Ms. Rohini Singh,	Associates Prof.	4832
2	Ms. Salini Prakash	Associates Prof.	4832
3	Dr.Preeti Rajpal Singh	Asstt.Prof.	4832
4	Ms. Damini Gupta	Asstt.Prof.	4832
5	Mr.Ajay Jaiswal	Asstt.Prof.	4832
6	Tarannum Ahmed.	Asstt.Prof.	4832
		Total	28,992

Above payment of transport allowance be recovered after due verification and all similar cases be reviewed and compliance be shown to audit.

Para No. 3 Grant-in-aid of Rs.2 Lakh for minor repairs and maintenance.

Vide sanction No.2752-71 dated 5/12/2011, Grant-in-aid of Rs.2 lakh was granted to the college for routine minor repairs etc. As per the sanction separate GIA register was to be maintained; separate utilization certificate was to be submitted and the expenditure will be incurred for the purpose for which it had been sanctioned. The unspent balance if any was to be returned to the Govt. of NCT Delhi.

On scrutiny of records it revealed that:-

- No expenditure was incurred out of above GIA.
- Separate utilization certificate was not submitted for above grant.
- College authorities merged above grant with other recurring grant and no separate account of unspent balance was maintained.

Unspent balance be refunded and records be maintained as per terms and condition of GIA. Compliance be shown to audit.

Para No.4 Non-production of records:-

Records of students fund a/c for the year 2011-12 was not made available to audit.

Records may be made available to next audit.

(DANIEL T.M.)
IAO

2012-13

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Para No. 01

PART-III: CURRENT AUDIT REPORT

Sub :- Security Services

M/s Alps Security Services (R) 202, Basement Gautam Nagar New Delhi- 110 049 has been providing the services of 7 Security Guards in the Shaheed Sukhdev College of Business Studies since 01.01.13. Previously the security services was provided by M/s Jawa Management Services Pvt. Ltd. ,551-A, Ground Floor, Hanuman Mandir Road, Delhi-17. The details of the number of security guards paid by the college during 2012-13 is as follow :-

S.No.	Period	Firm	No. of Security Guard Deployed
01	01.04.12 to 30.06.12	M/s Jawa Management Services Pvt. Ltd.	04
02	01.07.12 to 31.07.12	M/s Jawa Management Services Pvt. Ltd.	06
03.	01.08.12 to 31.12.12	M/s Jawa Management Services Pvt. Ltd.	07
04.	01.01.13 to 31.03.13	M/s Alps Security Services	07

In view of above, it is cleared that the number of Security Guard have been increased various times during 2012-13 whereas, As per order number F.No. 8/3/2007-AC/dsfa/1898 dated 10.10.2007, in case of any new/additional proposal regarding the need and the number of such outsourced services/persons, the clearance of Finance Departments may be taken on the initial occasion, which has not been shown to audit, the same may be got approved from Finance Department under intimation to audit.

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Para No. 02

Sub :- Unspent Balance amounting to Rs.1,54,55,372/-

As per the audited accounts of the Shaheed Sukhdev College of Business Studies, Rs.1,54,55,372/- was shown as unspent balance as on 31.03.13 as per detail given below :-

Type of grant	Amount (in Rs.)
Recurring Grants	1,15,72,399
Non Recurring Grant	38,82,973
Total	1,54,55,372

Since the aforementioned amount is lying as unspent balance with the college and have been carried over since last year also, the same is required to be spent first, for which appropriate permission of the competent authority is required to be taken. The Administrative department i.e. Department of Higher Education, GNCT of Delhi while releasing GIA to the Institute may look into the matter & release further GIA to the Institute after taking into account the previous balances lying unspent in all the above mentioned heads. Moreover the Institute authorities are also requested to spend the amounts for the purposes for which it was granted and to surrender the unspent portion, if not possible to spent it for the defined purposes, instead of accumulating the same may be taken into account while releasing further grant by the administrative authority.

Para No. 03:-

Sub :- Non observing the codal formalities for purchase of furniture

The college had spent Rs. 6,77,096/- for purchase of furniture & fixture during 2012-13, the audit observe the following discrepancies in the procurement of the furniture :-

As per Rule 151 of GFR and as per the guidelines of I.T. Department, Govt. of N.C.T of Delhi method of limited E-tender is to be adopted in case of procurement between Rs. 2.00 lakh to 25 lakhs. where- as during the course of audit it was observed that no e-tendering process was adopted by the college before the above procurement.

As per delegation of financial power FD's approval is required to relax the economy ban on purchase of furniture. The college authority provided a letter of higher Education Department conveying the Finance approval of Rs. 5,00,000/- (letter No. DHE-13(27)/Misc./100%/2011-12/3936-3945 dated 22.03.12 of the Dte. Of Higher Education), Since the purchase value of furniture as per ledger during 2012-13 was Rs. 6,77,096/-, hence the college authorities are requested to take ex-post facto approval of Rs. 6,77,096/- from the Finance Department for relaxation of economy ban of purchase of furniture as required in delegation of financial power.

2013-14

PART-III: CURRENT AUDIT REPORT

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Para No. 01

PARA-8

Sub :- Non observance of codal formalities for purchase of furniture

Shaheed Sukhdev College purchased 3 Godrej Almirah and 6 Door Book Case amounting to Rs. 147142/- from M/s Corporate Trade, an authorised dealer of Godrej & Boyce Mfg. Co. Ltd at DGS&D rate during the financial year 2013-14 and made the payment vide cheque number 652173 dated 31.03.14. As per delegation of financial power issued by Finance Department, GNCT of Delhi, Finance Department's prior approval is required to relax the economy ban on purchase of furniture whereas no such approval was shown to audit. Hence the college authorities may obtain ex-post facto approval for purchasing of furniture amounting to Rs. 147142/- from the Finance Department as required in delegation of financial power under intimation to audit.

Para No. 02

Sub :- Non-Settlement of Temporary Advances.

Rule 118 of Receipt and Payment stipulates that money drawn on A.C. bills for payment of advances should be adjusted within a period of one month from the date of its drawl by submission of detailed bill. The Final Accounts along with ledger for the financial year 2013-14 show that an amount of Rs. 45,524/- are lying as advance for college works as per the following details.

Settled
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S.No.	Name of the employees	Date of drawl	Amount (in Rs.)
1.	Cummins Services		
2.	Cummins Services	04.04.12	
3.	Cummins Services	10.10.12	9698
4.	Mr. Tulsi Ram Sharma	23.10.12	11744
5.	Mr. Vishnu Prashad	08.03.13	3082
6.	Mr Naresh Kumar	28.03.14	4000
7.	Mr. Harbhan	19.12.13	4000
	Total	05.02.14	10700
			2300
			45,524

The college authorities may take immediate actions for settlement of these advances under intimation to audit.

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Para No. 03
Sub :- Security Services

Para-9

M/s Alps Security Services (R) 202, Basement, Gautam Nagar New Delhi- 110 049 has been providing the services of 7 Security Guards in the Shaheed Sukhdev College of Business Studies since 01.01.13. The number of security guards increased from 7 to 8 from July 2013. As per order number F.No. 8/3/2007-AC/dsfa/1898 dated 10.10.2007, in case of any new/additional proposal regarding the need and the number of such outsourced services/persons, the clearance of Finance Departments may be taken on the initial occasion, which has not been shown to audit, the same may be got approved from Finance Department under intimation to audit.

Para No. 04
Sub :- Unspent Balance amounting to Rs.2,70,74,352

As per the audited accounts of the Shaheed Sukhdev College of Business Studies, Rs. 2,70,74,352 was shown as unspent balance as on 31.03.14 as per detail given below :-

Head of Account	Amount (in Rs.)
Salary (NP)	
Other than salary (NP)	2,01,82,845
Capital Assets (NP)	25,62,225
Total -A	8,38,085
Other than salary (P)	2,35,83,155
Capital Assets (P)	419059
Total -B	30,72,138
Total of A & B	34,91,197
	2,70,74,352

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Since the aforementioned amount is lying as unspent balance with the college and have been carried over since last year also, the same is required to be spent first, for which appropriate permission of the competent authority is required to be taken. The college authorities are also required to spend the amounts for the purposes for which it was granted and to surrender the unspent portion, if not possible to spend it for the defined purposes, instead of accumulating the same. The same observation was raised earlier in the audit reports of 2009-10(Para No. 06) and 2012-13 (Para No. 3).The Administrative department i.e. Department of Higher Education, GNCT of Delhi while releasing GIA to the Institute may look into the matter & release further GIA to the Institute after taking into account the previous balances lying unspent in all the above mentioned heads.

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PART-III CURRENT AUDIT REPORT

Para No. 01 Recovery of Rs. 126427 from NAAC

A peer team of NAAC (National Assessment and Accreditation Council), an autonomous institution of the University Grant Commission, consisting of 3 members visited Shaheed Sukhdev College during January 2016 as a part of accreditation of the college by NAAC. As per the guidelines issued by NAAC, the expenditure for the payment of honorarium and TA to the peer team shall be reimbursed to the college by NAAC subject to the limit prescribed under clause 4a & 4b of the guidelines. As per records college authorities incurred Rs. 297427/- towards expenditure for accreditation by NAAC during the year 2015-16. Out of this expenditure NAAC reimbursed Rs. 171000/- only leaving a recoverable amount of Rs. 126427/- from NAAC. Necessary action may be taken to recover the balance amount from NAAC under intimation to audit.

Para No. 02

Non disposal of Condemned articles amounting to Rs. 72,69,748/-

During the audit of Shaheed Sukhdev College of Business Studies for the period 2014-16, it was observed that various IT items amounting to Rs. 72,69,748/- are declared obsolete and un-serviceable by the condemnation committee of the college vide minutes of the meeting dated 09.06.2016 & 17.06.2016. The total articles declared condemned includes articles amounting to Rs. 58,79,723/- already pointed out in the audit para No. 07 of audit report of 2012-13, but still lying in the college pending for disposal. With the passage of time the value of these articles are losing its residual value.

Immediate action may be taken to dispose-off these condemned articles as per the provisions of the rules and guidelines issued by the Finance Department under intimation to audit.

Para No. 03 Study Leave

Shikha Gupta, Associate Professor was granted study leave for one year w.e.f 23.07.12 which was extended twice for one year i.e. up to 23.07.15 for pursuing PHD in Computer Science. The official was returned to duty on 17.07.2015 after availing the study leave. As per the clause 2(a) of terms & conditions of agreement executed between the college and the official, all sums that may be spent by the University in connection with the course of Study pursued by the teacher together with any amount paid to her as salary with all allowances, during the period of Study Leave granted to her, shall be recoverable by the University from the teacher immediately if the teacher is unable to complete her study during the period of study leave and no further leave of any kind is granted to her. Mrs. Shika Gupta, Associate Professor has not submitted any documentary proof of obtaining the degree of PHD in Computer Science. As such the college authority may take necessary action under clause 2(a) of the agreement mentioned above under intimation to audit.

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**PART-III
CURRENT AUDIT REPORT**

**Audit Para No. 01
(Ref. Audit Memo. 01)**

Sub: Memorandum of Understanding with the Administrative Department not entered into by SSCBS (Shaheed Sukhdev College of Business Studies)

As per the guidelines issued by Govt. of National Capital Territory of Delhi, Finance (Accounts) Department vide their order No.F.12/3/2010-AC/dsfa/DSIII/914-921 dt. 18/07/2011, enforcing thereby financial discipline in autonomous bodies/grantee institutions, it has been directed that all the autonomous bodies/grantee institutions having budgetary support of more than Rupees 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 and qualitative improvements in output, along with commensurate input requirement. The output targets, prescribed in measurable units of performance, shall from the basis of budgetary support extended to these organisations.

Shaheed Sukhdev College of Business Studies has received Rs. 14.53 crore during F.Y. 2016-17 as Grant-in-aid from GNCT of Delhi and in view of above guidelines, the college has not entered into a memorandum of understanding with their administrative department.

Hence, the college is to comply with the requirement of entering into a memorandum of understanding with their administrative department as per guidelines issued by Govt. of NCT of Delhi in this regard.

**Audit Para No. 02
(Ref. Audit Memo No. 02)**

Sub: Creation of posts of accounts functionaries in SSCBS as per guidelines issued by Finance Department, GNCT of Delhi.

As per the guidelines issued by Govt. of National Capital Territory of Delhi, Finance (Accounts) Department vide their order No.F.12/3/2010-AC/dsfa/DSIII/914-921 dt. 18/07/2011, enforcing thereby financial discipline in autonomous bodies/grantee institutions, it has been directed that autonomous bodies/grantee institutions receiving grant-in-aid of Rupees 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 Government of NCT of Delhi) 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 government of NCT of Delhi on deputation basis failing which on contract basis.

SSCBS has not created the posts of accounts functionary like Deputy Controller of Accounts and Accounts Functionary, whereas, the Grant-in-aid received during F.Y. 2016-17 is Rs. 14.53 crore i.e. exceeding Rs. 10 crore as per above guidelines.

In view of above, SSCBS College needs to create the posts of Deputy Controller of Accounts and Accounts Officer with prior approval of FD as per guidelines issued by GNCT of Delhi in this regard.

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Audit Para No. 03
(Ref. Audit Memo No. 03)

Sub.: Non-finalization of Pattern of Assistance

PARA 11

As per the instructions issued by the Pr. Secretary (Finance), GNCT of Delhi vide their letter of 09/09/2011 regarding formulation of Pattern of Assistance for the grantee institutions by their Administrative Department. The SSCBS authorities informed the audit that the Pattern of Assistance has not yet been finalized by the Administrative Department.

It is pertinent to draw the kind attention of the concerned Administrative Department releasing GIA to SSCBS towards Pr. Secretary (Finance) letter No. F. 16/2/2010/AC/DSFA/DS/1185-97 dated 09/09/2011 issued to all Administrative Departments, wherein, they have directed them to finalize the Pattern of Assistance for all grantee institutes under their control. Hence, the Administrative Department may take necessary action on the issue on priority, under intimation to the Audit.

Audit Para No. 04
(Ref. Audit Memo No. 04)

PARA 11

Sub:- Irregular payment of pension.

As per record provided to Audit, it has been observed that the College was set up in 1987. The SSCBS authorities have not been able to provide information as to, whether before registration under Society Registration Act, 1860, the college was a fully Government College or an autonomous body since its inception. The Directorate of Higher Education, GNCTD has been granting 100% financial assistance in the form of GIA on deficit basis to the college since inception.

The College has been paying pension to the tune of Rs.53.18 lakh per annum to 14 retired employees from Grant-in-Aid. Whereas, point no. XXIV of sanction order No. DHE-3(1)/100%/Non-Plan/GIA-2016-17/4236-42 dt. 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 NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above Rs. 2.00 Crore, provision/extension of pension to employees etc."

As per previous practice in the College, whenever an employee retires, the College authorities send the pension case of that employee to Delhi University for vetting of calculation of retiral benefits. Thereafter, the College authorities start paying pension to the retired employee from Grant-in-Aid, which is not allowed as per condition no. XXIV mentioned above. For pension, there is a separate Major Head 2071-Pension and Retirement Benefits.

In view of above, the College authorities are to approach their Administrative Department i.e. Dte. of Higher Education to clarify regarding payment of pension to employees as to whether the same may be paid from the Grant-in-Aid to College or the Major Head 2071-Pension and Retirement Benefits.

Audit Para No. 05

(Ref.Audit Memo No. 05)

Sub:- Medical reimbursement to staff without deducting subscription.

As per guidelines issued from time to time by the Directorate of Health Services in connection with the Delhi Govt. Employees Health Scheme (DGEHS), an employee has to subscribe a prescribed amount every month under this scheme to get the facility of medical reimbursement.

On scrutiny of record, it reveals that SSCBS has been reimbursing medical expenditure to their employees but no subscription has been deducted in this regard by the College from the employees since. As per financial statements of SSCBS, an amount of Rs.22.13 lakh has been reimbursed during the financial year under the head medical expenses.

As per Dte.of Health Services, Govt. Of NCT of Delhi, autonomous bodies/organizations fully funded by the Delhi Government are eligible to opt for the scheme. As SSCBS receives 100% grant from Govt. Of NCT of Delhi, therefore, Delhi Govt. Health Scheme may be opted for SSCBS employees.

In view of above, the DGEHS scheme is to be implemented in r/o SSCBC employees after consultation with their Administrative Department and Dte.of Health Services and the payment already made on account of medical reimbursement during the audit period may be regularized from the Dte. of Health Services through Administrative Department.

Audit Para No. 06

(Ref.Audit Memo No.06)

Sub.: Regarding capitalization of Land and building and other assets etc.

SSCBS was registered under Society Registration Act, 1860 vide registration No. S/22066 of 1991 on 29.07.1991. The college was initially started by Govt. of NCT of Delhi in the year 1987. The college has been affiliated to Delhi University. The college was initially started at Jhilmil Colony, Vivek Vihar, Delhi-110095.

The college was shifted to new multi- storey building campus at PSP-IV, Dr. K.N. Katju Marg, Secor-16, Rohini, Delhi-110089 in July 2017. The college has pucca 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 organisation 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 books of accounts of the College. The details are as under:-

1. Cost of Land
2. Construction cost of building
3. Cost of furniture and fixtures
4. Cost of Air conditioners
5. Cost of Electrical appliances
6. Fixed assets of Laboratories
7. Cost of STP Plant
8. Cost of rain water harvesting system etc.

HOD/HOO of SSCBS is advised to capitalize the above assets after obtaining the actual cost from Administrative Department & PWD etc. and show in books of account for the year 2017-18.



Audit Para No. 07
(Ref. Audit Memo No: 11)

Sub: Non charging depreciation on fixed assets.

PARA-15

Being an autonomous body, the college has been maintaining the books of accounts on commercial Accounting basis. The financial statements of the College have been showing Fixed Assets at its original value in the balance sheet which reflect over estimate of the value of the assets possessed by the college, whereas, due to wear and tear and efflux of time, the value of the fixed assets is much less. Depreciation as per income tax Act, therefore, must be accounted for in order to present the assets at their proper value.

HOO/DDO is to take necessary steps to complete the above discrepancies and show compliance to audit.

Audit Para No. 08
(Ref. Audit Memo No. 13)

Sub:- Improper award/extension of Security Services through outsourcing.

During test check of Security Guard, it has been observed that SSCBS has been continuously extending the contract entered into with M/s ALPS Security Services for outsourcing of Security Guard. The initially work was awarded to firm w.e.f. 1.1.13 and entered in agreement with the said service provider 6.5.13. The contract had been initially for one year. Since then the University has been extending the contract regularly.

The University had incurred Rs. 794799/- on Watch & ward expenses during 2016-17.

The continuous extension of Contract for outsourcing of Security services since 2013 to till date, is without any valid reason and hence, irregular.

Therefore, SSCBS is to call fresh tenders for outsourcing Security & Housekeeping services following all relevant rules of GFR 2017 and guidelines issued by GNCT of Delhi in this regard, from time to time.

Audit Para No. 09
(Ref. Audit Memo No. 14)

PARA-16

Sub.: Non filling of vacant posts.

On scrutiny of vacancy statement submitted by the College, it reveals that 25 posts have been vacant from a long time. 11 posts of teaching staff and 14 posts of non teaching staff is vacant.

These posts have been lying vacant from a long time and no action for filling up the same has been taken by the college till date.

The College is to take immediate steps to fill up the vacant posts in public interest (as per RRs) with consultation of administrative department for better administration of the society.

Audit Para No. 10
(Ref. Audit Memo No. 15)

Sub.: Non sending of vehicles to Technical officer for examination before repairing /servicing.

PARA-10

On scrutiny of the vouchers of the SSCBS, it reveals that SSCBS have two vehicles consisting one bus and one ambassador car which were sent to authorised workshops for servicing and repairing but without the inspection/examination of T.O. of Department of Transport, Govt. of NCT of Delhi. Whereas, as per practice in Delhi Govt. Departments, the vehicles of Delhi Government Departments/Autonomous Bodies/Grantee institutions are sent to TO before sending the same to workshops for repairing and servicing.

The procedure adopted by the Govt. Departments/Institutions is as under:-

1. The requisition for servicing and repairing the vehicle is submitted to respective office by the Driver.
2. The respective office then put up the same on file and send it to concerned TO for examining the requisition of the Driver as per the requirements of the vehicle.
3. After the approval of TO, the vehicle is sent to authorised work shops for repairing /servicing.
4. After repairing of the vehicle, the bills are again submitted to TO who had approved the requisition and examined the vehicle.

As per past practice in SSCBS, the vehicles have not been sent to TO for inspection/examination before repairing/servicing.

Therefore, SSCBS is advised to send their vehicles to TO before sending the same for servicing and repairing to workshops in future and show compliance to next Audit with regard to following the prescribed procedure as mentioned above relating to repairing/servicing of vehicles.

Audit Para No. 11
(Ref. Audit Memo No. 16)

Sub: Incurring expenditure on Advertisement without forwarding the creative to Directorate of Information & Publicity and non availing of discount as per DAVP advertising rate contract agreement.

As per Directorate of Information and Publicity, Govt. Of NCT of Delhi, circular No. F4(656)/DIP/FP/45805-12 dt. 15/03/2015 making reference to their circular No.F.16/32/Advt/DIP/2009-10/1853 dt. 3/7/2013, before release of any advertisement, the Department has to invite creatives from all the empanelled agencies and the best creative is to be selected. The advertisement is released through the empanelled agency whose creative is found to be the best by the Competent Authority. Where creative has been prepared by the Department internally or an existing creative is to be used, selection of agency for release of advertisement shall be done by inviting sealed quotations by the Department concerned from all empanelled agencies seeking highest possible discount on DAVP rates in lieu of the creative and the advertisement should be released through the agency which offers the highest discount."

It has been further reiterated in the said circulars that the Department will forward the creative along with the name of the advertisement agency to the Directorate of Information & Publicity for release of advertisement.

During test check of vouchers/bills, it has been observed that as per voucher no. 912 dt. 20/01/2017 a sum of Rs. 22901/-has been spent on advertisement. In this regard, SSCBS has given advertisement in two newspapers i.e. The Times of India and The Economic Times and paid Rs. 22901/- to M/s Newfields Advertising Private Limited without following the procedure mentioned above i.e. advertisement has been made without routing it to Directorate of Information & Publicity as per above mentioned circulars of DIP.

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There has been placed on record copies of DAVP rate contract agreements with The Times of India and The Economic Times, wherein it has been stipulated that the rate per sq.cm is Rs. 388.5500(TOI) and net rate after agency discount to DAVP @15% is Rs. 287.7700, similarly, DAVP rate contract agreement with The Economic Times stipulates that the rate per sq.cm is Rs. 49.3400 and net rate after agency discount to DAVP @15% is Rs. 41.9400. SSCBS had engaged M/s Newfields Advertising Private Limited for advertisement in Times of India and The Economic Times. However, M/s Newfields Advertising Private Limited has given 10% discount on the DAVP rate. In this case, had SSCBS procured services directly from TOI and ET, it would have received 15% discount on DAVP rate instead of 10%. Hence, the loss suffered on this account has been calculated as below:-

Bill No. & Date	Bill Amount	Base amount for Discount calculation Space(Sq.cm)x Rate	Discount @15% of base amount as per DAVP contract	Discount @10% given by M/s Newfields Advertising Private Limited	Loss of discount (4-5)
1	2	3	4	5	6
912, 20/01/2017	Rs. 22901/-	Rs.24825/- (App.) (21667.2+3157.76) [(64x338.55)+ (64x49.34)]	Rs.3724/-	Rs.2482/-	Rs.1242/-

In this regard SSCBS is to :-

- 1) recover Rs. 1242/- from M/s Newfields Advertising Private Limited,
- 2) follow the guidelines of Directorate of Information & Publicity, Govt.of NCT of Delhi in future regarding advertisement and

Compliance as to point no. 1 stated above, is to be shown to Audit Department alongwith documentary proof.

Audit Para No.12

(Ref.Audit Memo No. 18)

Sub: Discrepancies in maintenance of stock registers.

During test check of stock registers, the following discrepancies have been observed:-

- I. Consumable register has been used for entering non consumable items.
- II. The items of non-consumable nature e.g. Lawn mover, Rickshaw, Aquaguard, Hot case, Refrigerator, Heat convector, Heaters etc have been entered in consumable register and issued as consumable items which is objectionable.

SSCBS needs to maintain stock record of non consumable items in non consumable stock register and account for the above stated items in that register along with other items of non consumable nature.

Compliance with regard to above discrepancies may be shown to next Audit.

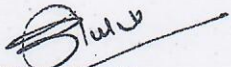
Audit Para No. 13 Unspent Balance:-

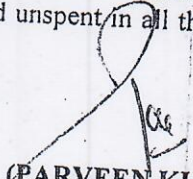
(Ref. Taken as fresh para no. 01 of Audit Report 2010-11 & para no. 05 of Audit report 2014-16)

As per the Audited Accounts of Shaheed Sukhdev College of Business Studies, Rs. 6,22,40,099/- were shown as unspent balance as on 31/03/2017 as per details given below:-

Head of Account	Amount (in Rs.)
Salary (Non Plan)	3,78,69,171
Other than salary (Non Plan)	1,27,85,556
Capital Assets (Non Plan)	24,54,754
Other than salary (Plan)	19,67,180
Capital Assets (Plan)	70,43,158
Promotion of Sports	1,20,280
Total	6,22,40,099

Since the above stated amount is lying unspent with the College and has been carried over since last year also, the same is required to be spent first after obtaining revalidation of sanction for this amount. The College authorities are also required to spend this amount for the defined purposes rather than accumulating it year to year. The same observation was made earlier in the audit reports of 2014-16 (para no.05). The Administrative Department i.e. Department of Higher Education, GNCT of Delhi while releasing GIA to the College may look into the matter & release further GIA to the College after taking into account the previous balance remained unspent in all the above stated Head of Accounts.


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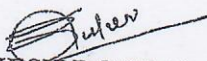
TAN No.01

(Ref.Audit Memo No. 07)

Sub: To switch over to swipe account facility from normal saving bank account.

It has been observed that SSCBC has been keeping its funds in normal saving bank account which yields a nominal interest, whereas, the banks now a days provide swipe account facility which yields more interest rate than a normal saving account.

It is therefore, advised that SSCBC may avail swipe account facility from its accredited banker so that loss of interest may be avoided.



(MUKESH DOGRA)

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(PARVEEN KUMAR GUPTA)

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PART-II
Current Audit Report (2017-18)

Para No. 1 Irregular purchase of Computers & Peripherals amounting to Rs. 72,30,556/-
(Ref. audit memo No 07 dated 08.05.2019)

As per office memorandum No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Finance (Accounts) Department, Govt. of NCT of Delhi, the Administrative Secretary has power to purchase Computer (including Laptops, Printers & Computer & Computer furniture) upto Rs. 7,00,000/- per annum & the HODs have power to purchase Computer (including Laptops, Printers & Computer furniture) upto Rs. 3,50,000/- per annum, subject to approval of TEC of IT Department, Govt. of NCT of Delhi.

During the course of audit of Shaheed Sukhdev College of Business Studies for the financial year 2017-18 it has been observed that the College has procured Computers & Peripherals amounting to Rs. 72,30,556/- without the approval of Competent Authority & clearance from Information & Technology Department, Govt. of NCT of Delhi, which is irregular.

In its reply the College has submitted a copy of approval of Finance & IT Department, Govt. of NCT of Delhi for purchase of 70 Computer of Rs. 33.92 Lakh, however, the College has procured Computer & peripherals to the tune of Rs. 72.31 Lakh during 2017-18. As such, the reply is not tenable.

Necessary steps should be taken to obtain ex post facto sanction from IT Department/Finance Department, Govt. of NCT of Delhi to regularize the payment made towards purchase of Computer & Peripherals amounting to Rs. 72,30,556/- after due verification, under intimation to audit.

Para No. 2 Irregular expenditure on Contingency
(Ref. audit memo No 8 dated 09.05.2019)

As per Delegation of Financial Power Rules issued vide office memorandum No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 by Finance (Accounts) Department, Govt. of NCT of Delhi, Administrative Secretaries have power to incur an expenditure of Rs. 5,00,000/- per annum & the HOD's have power to incur an expenditure of Rs. 3,00,000/- per annum on Contingent Expenditure (Unspecified-Recurring).

During the course of audit of financial statement/record of Shaheed Sukhdev College of Business Studies, PSP Area-IV, Dr. KN Katju Marg, Sector-16, Rohini, Delhi-110089 for the financial year 2017-18 pertaining to expenditure incurred on Contingency it has been observed that SSCBS has incurred an expenditure of Rs. 5,29,576/- on Contingency during the financial year 2017-18 without the concurrence of Finance Department, Govt. of Delhi, which is irregular.

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In its reply the College has informed that the contingency expenditure is inclusive of Rs. 2,40,300/- incurred on shifting of furniture & books from old campus to new campus. The reply submitted by the College is not tenable.

Necessary steps should be taken to regularize the payment made towards Contingency amounting to Rs. 5,29,576/- from Finance Department, Govt. of NCT of Delhi after due verification, under intimation to audit.

Para No.3 Irregularities in making payment towards security & housekeeping services

(Ref. audit memo No 09 dated 10.05.2019)

During the course of audit of Saheed Sukhdev College of Business Studies for the financial year 2017-18 it has been observed that payment of Rs. 10,48,111/- and Rs. 13,24,724/- have been made to M/s. Alps Security Services Registered & M/s. Prakash Facility Management towards outsourcing of Security and Houskeeping services, respectively. However, before releasing the payment to these agencies, SSCBS has not ensured the submission of following record/documents:-

- (a) Bio-Metric Attendance of employees deployed at SSCBS by these agencies for Security/Housekeeping services, duly verified by a responsible officer of SSCBS.
- (b) Proof of payment of salary/Bonus/PF/ESI etc. by these agencies to the personnel's deployed at SSCBS.
- (c) Record related to deduction and depositing PF/ESI etc. by these agencies pertaining to the employees deployed at SSCBS.

In its reply the College has informed that since the College was not equipped by the Biometric Attendance system, the employees deployed by the Contractor did not mark their attendance through the system, however, their attendance was recorded manually & the same was verified by the Administrative Officer of the College while processing the bill for payment.

In reply to point (b) the College has informed that since the payment to the employees is not made by the College directly to them, no proof of their payment for crediting their individual account is lying with the College, however, the Contractor submit the undertaking to the effect that the payment as per the tender document/ work order has been made to the employees, on monthly basis.

In reply to point (c) the College has informed that since the deposit/remittance towards PF/ESI in respect of the employees deployed by the contractor is not made by the college directly, no proof of their remittance of respecting account of the employees is lying with the College, however, the Contractor submit the undertaking to the effect that the remittance as per the tender document/ work order has been made to the concerned department to this account, on monthly basis.

The reply submitted by the College is not tenable.

Necessary steps should be taken to remove the above mentioned irregularities while making payment under intimation to audit.

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Para No. 4 Memorandum of Understanding

(Ref. audit memo No 1 dated 02.05.2019)

Shaheed Sukhdev College of Business Studies is being funded by the Directorate of Higher Education, Govt. of NCT of Delhi with annual assistance of 12.22 Crores during the financial year 2017-18. As per clause 6 of the Finance (Accounts) Department, Government of Delhi's order number F.12/3/2010-AC/dsfa/DS-III/914-921 dated 18.07.2011 all the Autonomous Bodies/Grantee Institutions having budgetary support of more than 5.00 crore per annum from the Government are required to enter into a Memorandum of Understanding (MOU) with the Administrative Department. In this case, no Memorandum of Understanding (MOU) has been entered into with Directorate of Higher Education, Govt. of NCT of Delhi by the Shaheed Sukhdev College of Business Studies.

Grant in Aid of Rs. 12.22 Crore to Shaheed Sukhdev College of Business Studies, during financial year 2017-18 thus attracts the compliance of the above provisions by the Shaheed Sukhdev College of Business Studies.

In its reply dated 02.05.2019 SSCBS has informed that the college shall pursue the matter with Administrative Department. The reply submitted by the college is not tenable.

Necessary steps should be taken to formulate the Memorandum of Understanding by the Shaheed Sukhdev College of Business Studies with Directorate of Higher Education, Govt. of NCT of Delhi under intimation to audit. The same observation was raised in the earlier audit report for the period 2016-17.

Para No.5 Non creation of posts of Accounts Functionaries of appropriate designation

(Ref. audit memo No 3 dated 03.05.2019)

Shaheed Sukhdev College of Business Studies is being funded by the Directorate of Higher Education, Govt. of NCT of Delhi with annual assistance of 12.22 Crores during the financial year 2017-18. As per clause 19(b) of the Finance (Accounts) Department, Government of Delhi's order number F.12/3/2010-AC/dsfa/DS-III/914-921 dated 18.07.2011 the Autonomous Bodies/Grantee Institutions receiving grant in aid of Rs. 10.00 Crore and above per annum from the Government, 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 Dy. Controller of Accounts and Accounts Officer of Government of NCT of Delhi) with prior approval of Finance Department, Govt. of NCT of Delhi, so as to ensure stringent control over expenditure and proper financial management. The said post will be filled from the accounts cadre of the Govt. of NCT of Delhi on deputation basis failing which on contract basis. However, no posts of accounts functionaries have been created in Shaheed Sukhdev College of Business Studies as yet.

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Grant in Aid of Rs. 12.22 Crore to Shaheed Sukhdev College of Business Studies during financial year 2017-18 thus attracts the compliance of the above provisions by the Shaheed Sukhdev College of Business Studies.

In its reply dated 03.05.2019 SSCBS has informed that the college will take up the matter with University of Delhi and Administrative Department. The reply submitted by the college is not tenable.

Necessary steps should be taken to initiate action for creation of posts of accounts functionaries with an appropriate designation under intimation to audit. The same observation was raised in the earlier audit report for the period 2016-17.

B. S. Rawat
(B S Rawat)
Inspecting Audit Officer
Audit Party No. II

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(TEST AUDIT NOTES)

**TAN No. 1 Non availing the rebate on water bills from DJB
(Ref. audit memo No 05 dated 07.05.2019)**

As per Delhi Jal Board scheme, Plots/properties having area of 2000 sq.m. or more and having installed functional rain water harvesting system, or waste water recycling system shall be granted rebate @ 10% in the total bill amount and 15% if both the above systems have been set up and functional.

During the course of audit of Shaheed Sukhdev College of Business Studies for the financial year 2017-18 it has been observed that rain water harvesting system is installed in the College, however, no rebate is being availed by the College from monthly water bill payment from DJB, which is irregular.

In its reply dated 08.05.2019 SSCBS has informed that they shall pursue the matter with the PWD for certification of functional of rain water harvesting system or water waste recycling system & there after DJB will be approached for getting the rebate. The reply submitted by the college is not tenable

Necessary steps should be taken for availing 10% or 15% rebate (as the case may be) from DJB after due verification, under intimation to audit.

B. S. Rawat
(B S Rawat)
Inspecting Audit Officer
Audit Party No.II