



Directorate of Audit
Government of NCT of Delhi
4th Level, C-Wing, Delhi Sachivalaya,
I.P.Estate, New Delhi

AO
Pl. dismss
Poor

16

No.F11(19)/LFA/2019-21
To

Dated:

The Director,
Directorate of Higher Education,
Muni Maya Ram Marg,
Govt. of NCT of Delhi,
Pitampura, Delhi-110034

Sub.- Forwarding of IAR in respect of Shaheed Sukhdev College of Business Studies,
Rohini, Delhi-110089 for the period 2021-2022.

Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/o Shaheed Sukhdev College of Business Studies, Rohini, Delhi-110089 for the period 04/2021-22 containing 30 Audit Paras (26 old paras and 04 para in the current report) and Nil Test Audit Notes with the total recovery of Rs.Nil/-(Rs.Nil/- Old recovery and Rs.Nil/- Current Recovery).

Further, it is also requested to submit information/documents regarding payment of pension from Grant-in-Aid duly vetted by Administrative Department.

This issues with the prior approval of the Competent Authority.

Yours faithfully,

Encl.: - As above.

(RAJESH GROVER)
Sr.Accounts Officer

Dated: 11/07/22

No.F11(19)/LFA/2019-21 3557-3558

Copy forwarded to the Principal, Shaheed Sukhdev College of Business Studies, Rohini, Delhi-110089 alongwith the copy of IAR with the request to take appropriate action in view of the shortcomings pointed out in the audit report. Compliance of all audit paras, supported with duly attested documentary proof, may be sent to this Directorate within 30 days from the date of receipt of this letter. Recoveries, if any, may be effected on priority basis.

(RAJESH GROVER)
Sr.Accounts Officer

46/c

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**AUDIT REPORT OF OFFICE OF SHAHEED SUKHDEV COLLEGE OF
BUSINESS STUDIES, ROHINI, DELHI FOR THE YEAR 2021-2022**

INTRODUCTION

The Internal Audit Report on the accounts of **Shaheed Sukhdev College of Business Studies, Rohini, Delhi-110089** for the Audit Period 2021 TO 2022 was conducted by the field Audit Party No. XXIV Comprising of Smt. Geeta Girdhar, IAO & Smt. Hemlata, AAO. The audit was conducted during 07 working days w.e.f 27.12.2022 to 04.01.2023. This was the Local Fund Audit.

AIMS AND OBJECTIVES

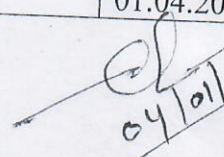
The College was set in; the year 1987 by the Govt. of NCT of Delhi to impart Education in the field of Business Management at the undergraduate level in order to meet the industry growing need of young minds, training in the art of management and computer skill. The College has been offering following courses during the period 2021-22.

S. No.	Course Name	Duration
1.	Bachelor of Management Studies	03 years full time
2.	Bachelor of Business Administration(FIA)	-do-
3.	B.Sc. (H) Computer Science	-do-
4	Post Graduate Diploma in Cyber Security Law(PGDCSL)	01 year full time

HOD/D.D.O/CASHIER

The following officers have served as Principal, Bursar, Administrative officer and Cashier during 2021 to 2022

Head of Department			
S.No	Name of Officer Sh./Smt.	Designation	Period
1	Dr. Poonam Verma	Prof. Principal	01.04.2021 to 31.03.2022
2.	Dr. Rishi Rajan Sahay	Bursar	01.04.2021 to 31.03.2022
3.	Sh. Sumit Lamba	AO(Offg.)	01.04.2021 to 14.06.2021
4.	Sh. IK Mishra	A.O.(Deputation)	15.05.2021 to 28.12.2021
5.	Sh. Ankur Aggarwal	A.O.(Additional Charge)	29.12.2021 to 31.03.2022
6.	Sh. Ankur Aggarwal	Section Officer	01.04.2021 to 31.03.2022
7.	Ms Champa Negi	Cashier	01.04.2021 to 31.03.2022
8.	Sh. Tapan Mandal	Store Keeper	01.04.2021 to 31.03.2022


04/01/2023

451 c

Financial Statements:

The accounts of the college have been 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 the Directorate of Audit, Local Fund Accounts, Govt. of NCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. Vikas Parveen & Associates Chartered Accountants, FRN 023045N, 304, Aggarwal City Mall, Room No. 44, Pitam Pura, Delhi-110034 has audited the accounts for the financial year 2021-2022. According to Income & Expenditure Statements appended with the Balance Sheet, the financial position has been worked out as under:-

Financial Position(2021-2022)

(A) Income

65/c

Particulars	Salary (In Rs.)	Other than Salary (In Rs.)	Capital Assets (In Rs.)	Promotio n of sports Facility (In Rs.)	Total (In Rs.)
Unspent balance as on 01.04.2021	-(43,08,647)	1,02,40,306	98,26,792	9,99,231	1,67,57,682
DHE- 03(1)100%/GIA/SSCBS/2 021-22/1229- 38DT.20.04.2021	2,83,50,000	12,50,000			2,96,00,000
DHE- 03(1)100%/GIA/SSCBS/2 021-22/2423-2432 DT.23.08.2021	2,83,50,000	12,50,000			2,96,00,000
DHE- 03(1)100%/GIA/SSCBS/2 021-22/3735-44 DT.03.11.2021	2,74,68,170	NIL			2,74,68,170
DHE- 03(1)100%/GIA/SSCBS/2 021-22/261-270 DT.21.01.2022	7,49,50,000	64,10,500			8,13,60,500
Total Grant received during 2021-22	15,91,18,170	89,10,500	--	=	16,80,28,670
Total Grant Received including unspent balance	15,48,09,523	1,91,50,806	98,26,792	9,99,231	18,47,86,352
Income from Fees and Funds					
Tuition Fees	2,38,140				2,38,140
License Fee	1,26,048				1,26,048
Leave salary & Pension Contribution	1,02,901				1,02,901
Admn. Fees		2,705			2,705
Col Magazine Fees		1,98,450			1,98,450
Identity Card Fee		68,100,			68,100,

04/01/2023

42/c

44/C

Garden Fee		1,32,300			1,32,300
Water & Electricity Fee		13,23,000			13,23,000
Course Fee		73,83,000			73,83,000
Library Fine		21,821			21,821
Tender Money (Canteen)		25,000			25,000
RTI		10			10
Computer Lab Fee		7,93,800			7,93,800
Misc. Income		1,590			1,590
Saving Bank Interest		3,03,940			3,03,940
Lapse Security		2,70,000			2,70,000
Library Reading Room		9,26,100			9,26,100
Int. from TPDDL		2,07,899.99			2,07,899.99
Int. & Late Fee from GST		1,542			1,542
Income on auto sweep		5,44,634.52			5,44,634.52
Total Income during 2021-2022	4,67,089	1,22,03,892.51			1,26,70,981.51
Total Grants and Receipts	15,52,76,612	3,13,54,698.51	98,26,792	9,99,231	19,74,57,333.51
(B) Expenditure					
Salary	16,03,43,988				16,03,43,988
Audit Fees		11,800			11,800
Bank Charges		13,770.60			13,770.60
Computer Repair		1,47,515			1,47,515
Litigation		32,950			32,950
Garden Expenses		3,71,190			3,71,190
Contingency		85,611			85,611
GB Expenses		73,932			73,932
Housekeeping		15,93,406			15,93,406
Conveyance to staff		3,50,320			3,50,320
Meeting charges(Honorarium)		2,47,000			2,47,000
Postage		6,2121			6,2121
Printing & Stationery		1,69,011			1,69,011
Property Tax		25,30,035			25,30,035
Reimbursement of Bag/purse		14,000			14,000
Reimbursement of Newspaper		25,001			25,001
Security Services		19,41,327			19,41,327
Telephone Expenses		1,60,201			1,60,201
Water & Electricity		77,03,546.19			77,03,546.19
Repair of Furniture		11,269			11,269
MAAC Fees		3,95,300			3,95,300
Maintenance of College Website		14,885.80			14,885.80
Library Contingency		50,843			50,843
Newspaper &		4,31,598			4,31,598

[Signature]
04/01/2023

431C

Journals					
Library Books		1,27,581			
Performance Guarantee			10,10,160		1,27,581
Refund of DHE					10,10,160
EMD			53,83,425		53,83,425
Total Expenditure (2021-2022)	16,03,43,988	1,65,08,304.59	5,00,000	68,93,585	5,00,000
Unspent Balance(A-B)	(-)50,67,376	14846393.92	29,33,207	9,99,231	13,711,455.92

VACANCY POSITION

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	49	46	3
2.	Group B	7	5	2
3.	Group C	37	23+3*+3**	8
4.	Contractual Staff	1	1	0
5.	Outsourced security(including 4 sanctioned on permanent basis)	15	15	Nil
	Housekeeping	15	15	Nil

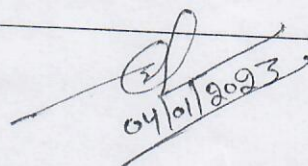
*Contractual Staff

**MTS Outsourced

Auditor of Shaheed Sukhdev College of Business Studies, Rohini, Delhi-110089

The Accounts of the **Shaheed Sukhdev College of Business Studies, Rohini, Delhi-110089** have been audited by the following Chartered Accountant:

Period	Auditor
2021-2022	Vikas Parveen & Associates Chartered Accountants, 304, Aggarwal City Mall, Room No. 44, Pitam Pura, Delhi-110034 FRN 023045N


 04/01/2023

Statutory Audit: -

Shaheed Sukhdev College of Business Studies, Rohini, Delhi-110089 has been conducted by AG (Audit) Delhi upto 31.03.2019.

Maintenance of Records:-

The maintenance of record of **Shaheed Sukhdev College of Business Studies, Rohini, Delhi-110089** for the period 2021-2022 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 30 audit paras outstanding in the previous Audit Report. The HOD has submitted the reply and settled of old Audit Paras.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2006-2007	1	0	-	1
	2007-2008	1	0	-	1
	2010-2011	2	0	-	2
	2011-2012	1	0	-	1
	2012-2013	2	1	1	1
	2013-2014	2	1	3	1
	2014-2016	1	0	-	1
	2016-2017	8	0	-	8
	2017-2018	3	0	-	3
	2018-2019	5	0	-	5
	2019-2021	4	2	3(Taken as afresh),4(Settled)	2
	Total	30	4		26

Handwritten signature and date: 04/01/2023

41/c

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries		
			Raised	Amount Recovered/Regularized	Balance
1	2019-2021	04	3,62,232	3,62,232	0
Total			3,62,232	3,62,232	0

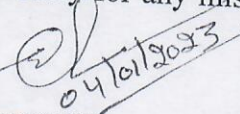
Current Audit Report:

During the course of current audit, 24 memos(16 Record Memos, 08 audit memos, one revised memo and 02 letters one for sitting and 01 for old para) have been issued to **Shaheed Sukhdev College of Business Studies, Rohini, Delhi** for the period 2021-22. Out of which 05 Audit Memo has been settled on spot and 03 observation Audit Memos have been converted into 04 paras (one para taken as a fresh from the previous audit).

Details of Current Audit Recovery:-

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance outstanding
05	Settled	Non-compliance of guidelines issued by University Grant Commission(U.G.C.) towards Honorarium for Guest -faculty & recovery thereof.	2500	2500	nil
06	Settled	Undue favour to vendor of Nescafe Kiosk in the college premises & recovery	17620	17620	nil
07	Settled	Undue favour to vendor of Canteen/Mess in the college premises & non deposit of license fee+ Electricity, water & Electricity, Water & PNG charges+ penalty thereon	12584	12584	NIL
TOTAL			32704	32704	0

Internal audit report has been prepared on the basis of information furnished and made available by the **Shaheed Sukhdev College of Business Studies, Rohini, Delhi**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV

PART - II
CURRENT AUDIT REPORT (2021-2022)

PARA NO. 01
(Audit Memo. No. 1

Date: 29/12/2022)

Sub.: - Irregular payments of Pension & terminal benefits such as- Gratuity & Commutation of Pension amounts to Rs. 3.31 Crores out of MH-2202, GIA-Salaries

Shaheed Sukhdev College of Business Studies is a 100 % funded Delhi Govt. sponsored college affiliated to Delhi University. Directorate of Higher Education, GNCTD has been providing Grant-in-Aid to 100 % funded colleges according to 'Pattern of Assistance' dated 08th January 2020 (duly approved by Finance –Department, GNCTD vide U.O. No. DSF-V/277, dated 29th November 2019). The main objective of GIA is –To promote the cause of higher education in the field of Arts, Commerce, Science, Management & Computer-Science etc.

Test check of the record reveals that Directorate of Higher Education, GNCTD had provided/released Grant-in-Aid to Shaheed Sukhdev College of Business Studies during the period 2021-22 under MH-2202 for Salaries & General Expenditures, as details/bifurcation given below:-

Standard Numerical Code	Major Head/Object Head	Amount (In Rs.)
2202 03 103 83		
2202 03 103 83 0031	Grant-in-Aid - Salaries	15,91,18,170/-*
2202 03 103 83 0036	Grant-in-Aid - General	89,10,500/- *
	Total	16,80,28,670/-

- GIA – General & Salaries in 04 Instalments.

As per Condition no. - 3 of Sanction-order dated 20th April 2021, 23rd August 2021, 03rd Nov.2021&21st January 2022 clearly stipulates that Expenditure will be incurred only for the purpose for which GIA has been sanctioned & for the targets, which have been assigned to College by the Directorate.

Apart from the above, Condition No. 12(b) also restrict Grantee Institution not to do any act or undertake any activity, which entails additional financial liability for the Govt. without approval of Finance/Planning Department-like creation of post, grant of pay-scale higher than those of corresponding posts in GNCTD, undertaking infrastructural projects having cost above INR 2.00 crores & provision /extenstion of Pension to employees etc.

Scrutiny of the record reveals that College Authorities had incurred expenditure amounts to Rs.3,31,44,183/- towards payment of Pension, Gratuity & Commutation of Pension(pertains to MH-2071) out of GIA received under MH-2202, which is irregular & contradictory to terms & conditions of Sanction-order.

The entire amount i.e. Rs.3.31Crores needs to be regularized from competent authority under intimation to audit and in future, separate provisions for Pension and Retirement benefits in GIA needs to be kept under MH 2071.

PARA NO. 02

(Audit Memo. No. 3

Date: 29/12/2022)

39/C

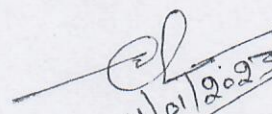
Sub.:- Non-Execution of Bond & transfer of Assets (GIA) to DTU

Rule 231(2)(i) &(ii) of GFR 2017 & Sl. No. 18 of Pattern of Assistance for the release of GIA to 100% funded Delhi Govt. sponsored college affiliated to University of Delhi issued by Directorate of Higher Education vide dated 08th Jan.2020, duly approved by Finance-Department, GNCTD clearly stipulates that:-

The College shall be required to execute a Bond in a prescribed format binding themselves jointly & severally to abide the conditions of the GIA & not to divert the grant to another institution/organization and on committing breach of bond, the signatory will be liable to refund to the President of India, for whole or a part of the Grant with interest @ 10 % thereon or sum specified under the Bond.

Scrutiny of Financial Statement for the period 2021-22 reveals that College Authority had transferred various assets to DTU amounts of Rs.81,82,796/-(Consolidated B/Sheet) & Rs.41,86,094/-(Standalone B-sheet).

The college authorities may take necessary steps to execute the Bond with DHE, GNCTD and Ex-post facto approval/permission for transfer of property amounts to Rs. 41,86,094/-, as reflects in Standalone B/Sheet may be obtained from competent authority under intimation to audit.


04/01/2023

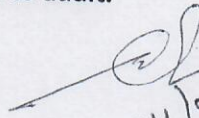
PARA NO. 03

Subject: - Non-entering of Memorandum of Understanding (MOU) with the Administrative Department

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 organizations.

The college has received Rs.16.80crores(approx.) during F.Y. 2021-22 as Grant-in-aid from GNCT of Delhi and in view of above guidelines, the university has not entered into a memorandum of understanding with their administrative department.

Sincere efforts should be taken by the HOD to execute MOU with Directorate of Higher Education, GNCTD under intimation to audit.


24/07/2023

PARA NO. 04

37/c

(Audit Memo. No. 8

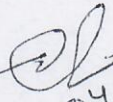
Date: 03/01/2023)

Sub: Non Production of Records.

The following record has not been produced before the audit till date:

1. MOU
2. Grant Register

The above records may be shown to next audit.


04/01/2023
(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV

36/C 108
Para-01 2006.1.1.1
(2) Para
PARA-2: APPOINTMENTS MADE DURING THE AUDIT PERIOD

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

- Para-Para 2
10/2
29/8
- | | | |
|------|----------------------|------------------|
| i) | Ms Nidhi Sethi/Arora | Lab Attendant |
| ii) | Ms Archana Pandey | Lab Attendant |
| iii) | Mr. Karunesh Kumar | Safai Karamchari |
| iv) | Mr. Nand Kishore | Safai Karamchari |
- 320/29

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.

[REDACTED]

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.

29/8

04/01/2023

31/c

19007-08

21/02/09
14/1/07
329
Settle

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 Verma	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 Jaiswal	Rs.30,000	03-03-2002	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-02
62

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

Para-2
BSC
PGDCA

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.

Handwritten signatures and dates: 04/01/2003, 21/02/09, 14/1/07

2009-10

34/C

185/C

106

Para No. 4 Advance Payment (APC)

Settled for IAO

158/C
378
20/C
153/C
106
185/C
18

10

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.

Para No. 5 Suspense Account

Settled in view of the reply submitted by P. S. Rama. IAO

11

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.

191 (K.S.)

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.

Taken as per 21/4/16 IAO

Needful be done and compliance be shown to audit.

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.

Mr

04/01/2023

vijaypar
Ramesh

I.A.O

4

33/C

Part-II

Current Audit Report-

2010-11

13/4

12/11
377
26/11
19/11
10/11
2/11
2/11

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-3

Para No 2 Purchase of Furniture:

Furniture was purchased during the year as under:-

Para-3

14

Para-3
Para-3
Vijay Kumar

Vr.No.and Dated	Dated	Items	Amounts(Rs.)
668dt.8/12/2010	8/12/2010	16 Computer Table 6 Podiums	94957/-
547DL.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 Cafteria 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

Ma

04/01/2023
Kumar

Vijay Kumar

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

124
25/5/21
32/5/21

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.

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

Para-04
15

(6)

Para-4

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

PARA-4
PARA-C
Vijal K. Jagan

As per utilization certificate, fees and other receipts was shown as Rs.4119632/- whereas as per Income and expenditure a/c fees 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 settled
copy of account attached.

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

M

Vijal K. Jagan

(DANIEL T.M)

I.A.O

04/01/2023

R.K. K...

A

31/C
 Para No 2 Payment of Transport Allowance during vacation 24/C
 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. 162
 310/C

S.No.	Name.	Designation	Amount Rs.
1	Ms. Rohini Singh, <i>called</i>	Associates	4832
2	Ms. Salini Prakash	Prof.	4832
3	Dr. Preeti Rajpal Singh	Associates	4832
4	Ms. Damini Gupta	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:-

- a. No expenditure was incurred out of above GIA.
- b. Separate utilization certificate was not submitted for above grant.
- c. 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.

Letter for 4/4/16 IAS

04/01/2023
Signature

(DANIEL T.M.)
 IAO

2012-13

30/c
23/c
23/c
329
1984

Para-06
Para No. 01

PART-III: CURRENT AUDIT REPORT

PARA-1 Sub :- Security Services

PARA-6
Vijay

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

settled
04/01/2023
I Ar / Arich

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.

Handwritten signatures and dates at the bottom of the page, including a date of 04/01/2023.

29/c

22/c
1/2/12
1/2/12
22/12/12
1/2/12

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 :-

Letter of Jodh
4/4/16
JAO

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

Para-07

Para-6

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.

PARA-7

PARA-7

1/2/12

1-

04/01/2013

1/2/12

1

281C
21/C
21/C 372
21/C

2013-14

PART-III: CURRENT AUDIT REPORT

10 Para-08
Para No. 01.

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

PARA-8
PARA-8
V.M.K.

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.

S.H.W.
JAO

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

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

4
04/01/2023
v.p. 11/1/2023
Akansha
f

27/c

20/c

20/c 27/1/15

Para-09

Para No. 03
Sub :- Security Services

PARA-9

PARA-9

1/0/15

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. 83/2007-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.

Settled 04/01/2023

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

Takumar
2009
IA

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.

(KRISHNAN KUTTY)
IAO

04/01/2023
V. J. / 10/10/15
Kumar

f

26/c
19/c
3/10
3/10

2014-16

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/-

PARA-10
PARA-10
V. J. K.

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 & 09.06.2016. 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. Shikha 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.

4
04/01/2023
V. J. K.
Shikha

21/c
18/c
2016-17
18/c
402
#16

**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/DSII/944-921 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/DSII/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.

2
04/01/2023
Vijay Kumar
Ramesh
7

24/c
17/c
~~10/c~~ (18)

Para-11

Para-9

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

Sub.: Non-finalization of Pattern of Assistance

PARA-11
PARA-11
VP/11/10

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.

PARA-12
PARA-12
VP/12/10

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

Para-12

Para-10

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.

(Handwritten signatures and dates)
02/01/2023
2/12
2/12
2/12
2/12

23/C

16/C

~~Dte~~

Para-13

Para-11

Audit Para No. 05
(Ref.Audit Memo No. 05)

Sub:- Medical reimbursement to staff without deducting subscription.

PARA-13
PARA-13

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.

PARA-14
PARA-14

Audit Para No. 06
(Ref.Audit Memo No.06)

Para-14

Para-12

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.

04/01/2023
V. J. K. Gupta

Para-13

22/45/c
B/E 3/11 (16)

Para-15

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

Sub: Non charging depreciation on fixed assets.

PARA-15
yjl

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.

Para-16

Para 14

PARA-16
PARA-16
yjl

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

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.

Q

de

yjl
Kumar

21/C 14/C
HE 390/15
HE

Para-17
Para-15

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

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

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

same

20/c
13/c
B/c

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.

(Handwritten signatures and dates)
2/c
04/01/2023
V. J. K. P. S.
K. S. R. S.

19/c

Para-18

Para-16

12/c A
396
B/e

Audit Para No. 13 Unspent Balance :-

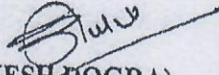
(Ref. Taken as fresh para no. 01 of Audit Report 2010-11 & para no. 05 of Audit report 2014-16)

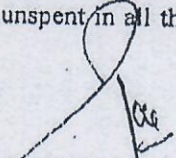
As per the Audited Accounts of Shaheed Sukhdev College of Business Studies, Rs. 6,22,40,099/- were shown as unspent balance as on 31/03/2017 as per details given below:-


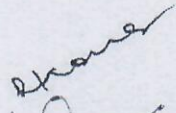
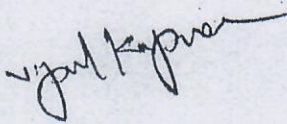
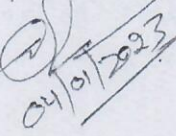
PARA 18
PARA 18
2/8

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.


(MUKESH DOGRA)
AAO


(PARVEEN KUMAR GUPTA)
IAO

Para-17 18/c

11/c 8

PART-II
Current Audit Report (2017-18)

[Handwritten signature]

PARA-19
[Handwritten signature]

Para-19

Para No. 1

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

Para-16

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-20
[Handwritten signature]

Para-20

Para No. 2

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

Para-18

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.

04/01/2023
[Handwritten signature]

Audit
[Handwritten signature]

17/c
10/c
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-21
Para No 3
Para-21
Para-18
Para-19
Irregularities in making payment towards security & housekeeping services
(Ref. audit memo No 09 dated 10.05.2019)

During the course of audit of SaheedSukhdev 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.

N

24/01/2023, Ankit

skane

16/c
9/c
8
9/c

~~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.

Taken in current Report

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 persue 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.

04/01/2023

Amit

[Signature]

15/c

He 8/c 27
AC (2)

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.

Rawat

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

1/

Vijul / per
[Signature]
04/01/2023

14/c
6/c 25
J/C
324

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

PARA -3

Sub: Non creation of posts of Accounts Functionaries of appropriate designation.

Khans
(Reference Audit Memo No 5 Dated: 08.01.2020)

Shaheed Sukhdev College of Business Studies is being funded by the Directorate of Higher Education, Govt. of NCT of Delhi with annual assistance of Rs.17.79 Crores during the financial year 2018-19.

Khans
Seth
As per clause 19(b) of the Finance (Accounts) Department, Government of NCT 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.

Grant in Aid of Rs. 17.79 Crore to Shaheed Sukhdev College of Business Studies during financial year 2018-19 thus requires the compliance of the above provisions by the Shaheed Sukhdev College of Business Studies.

Necessary steps should be taken to initiate action for creation of posts of accounts functionaries with an appropriate designation under intimation to audit.

Khans
Seth
04/01/2023

12/c
5/c 87
34/c

PARA -4 : Short Recovery of License Fee amounting to Rs. 10950/-.
(Reference Audit Memo No 07 Dated: 08.01.2020)

During the test-check of Pay Bill Register, it has come to notice that following officials are having Govt. Accommodation. The college is deducting the Licence Fee as per orders of Directorate of Estates, Ministry of Urban Development, Govt. of India. As per order No. 272/2019/925/318 dated 18/03/2019 of Delhi University, the License Fee has been revised w.e.f. July 2017. But in the following cases the license fee is still recovered at the old rates:-

None self ded.

S.No	Name	Desig.	L.Fee Deducted	L.Fee to be deducted	Period	Total recovery
1	Nidhi Kesari	Asstt. Prof.	1565	1870	07/17 to 12/19	305X30= 9150/-
2	Rakesh Kumar	Driver	450	470	07/17 to 12/19	20X30= 600/-
3	Tulsi Ram Sharma	Lab Attendent	450	470	07/17 to 12/19	20X30= 600/-
4	Tapan Mandal	OA	450	470	07/17 to 12/19	20X30= 600/-
Total						10950/-

Necessary steps should be taken to recover an amount of **Rs.10,950/- (Rs. Ten Thousand Nine Hundred Fifty Only)** from the concerned staff under intimation to audit after due verification from the record. Other similar cases may also be reviewed accordingly.

Para-23
21
Para-20

PARA -5: Unspent Balance.
(Reference Audit Memo No 08 Dated: 08.01.2020)

As per Audited Accounts of Shaheed Sukhdev College of Business Studies, Rs.3,05,61,906.24/- were shown as unspent balance as on 31/03/2019 as per details given below:

Head of Account	Balance (In Rs.)
Salary	26397530.39
Other than Salary	(3046079.15)

04/01/2023
None

10/c
4/c 23
AK

Capital Assets	5997384.00
Promotion of Sports	1213071
Total	30561906.24

Since the above stated amount is lying unspent with the college for the FY 2018-19, the same is required to be spent first after obtaining revalidation of sanction for the said amount. The College authorities are also required to spend this amount for the defined purposes rather than accumulating it year to year.

~~PARA-6~~

para-24 para-22

Subject :Non compliance of GFR while engaging House Keeping Services.

(Reference Audit Memo No 09 Dated: 09.01.2020)

Reference to the reply of Record Memo No. 05 dated 08/01/2020 regarding the Agreement and Terms and Conditions with the firm providing house keeping Services, it is mentioned that "House Keeping Services are engaged on daily wages basis through a company. For tender process, college is pursuing with Directorate of Higher Education for approval."

On the basis of reply submitted by the college, it has been observed that the college has not followed the Codal Formalities as per General Financial Rules, 2017 while engaging the firm for providing the House Keeping Services.

PARA -7

para-25 para-23

Subject : Adoption of World Health Scheme for Medical Facility without approval of Competent Authority.

(Reference Audit Memo No 10 Dated: 10.01.2020)

On the basis of reply of Record Memo No. 06 dated 09/01/2020 regarding reimbursement of the medical bills of the staff (point No.4), no separate approval has been taken from the Govt. of NCT of Delhi while adopting the medical scheme of World University Service (WUS).

As this is 100% Delhi Govt. Funded college, before implementing any new scheme, the approval should to taken from the competent authority of Delhi Govt.

The reply submitted by college seems to be unsatisfactory.

[Handwritten signatures and dates]
04/01/2023
[Signature]
[Signature]

9/c

24
25
Para-26

3/c 22

29/11

PARA -8 para-26

Subject : Irregular payment to M/s Centurion Detectives India Pvt. Ltd.

(Reference Audit Memo No 11 Dated: 10.01.2020)

On examining the bills of Security Services for the month of August 2018, it has been observed that some Security Guards have worked for more than 26 working days as a substitute for absentees.

For example, Mr. Devendra (at Sl. No.03) has worked for 41.5 days as per attendance sheet. Accordingly, the amount has been paid to the guard proportionately and the amount is charged in r/o ESI and EPF for the same number of days (as the rates are inclusive of ESI & EPF). However, the amount is credited only for 30 days in ESI & EPF. Hence, the excess amount has been paid to the concerned firm for 11.5 days in r/o ESI & EPF.

The bills of the other months shall be scrutinized and the overpayment calculated must be recovered from the concerned firm accordingly.

Manu
04/01/2023

Vijay Kumar

u/c

8/C
2/C
2/6

PART-II
Test Audit Notes (2018-19)

TAN:01

Sub: Non charging depreciation on fixed assets.

(Reference Audit Memo No 3 dated: 03.01.2020)

Being an autonomous body, the college is maintaining the books of accounts on the basis of commercial Accounting but the accounting are being done on cash basis and not on accrual basis. To give the true and fair view of accounts of the college, accrual accounting system should be adopted.

The financial statements of the College for the year 2018-19 has shown Capital Fund amounting Rs.3.22 Crores on liabilities side and Rs.2.35 Crores as fixed assets on assets side which do not show the factual position of the college. Continuous showing of fixed assets at its original value in the balance sheet shall reflect over estimated value of the assets possessed by the college whereas, due to wear and tear and efflux of time, the value of the 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.

Necessary steps should be taken to complete the above discrepancies and show compliance to audit.

TAN:02

Sub: Improper Maintenance of Cash Book

(Reference Audit Memo No 4 Dated: 08.01.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

✓

EP
04/01/2023
Raman

R. Paul Rajan

7/12

1/12 2019

During the test audit of Cash book of Shaheed Sukhdev College of Business Studies for the audit period from 01.04.2018 to 31.03.2019, the following discrepancies have been noticed:-

5. None of the entry regarding transaction in Cash Book has been signed / authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
6. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been recorded by the DDO. Detail of closing balance has also not been recorded after ending of each month in the cash book.
7. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.

Handwritten signature

Handwritten signature
04/01/2023

Handwritten signature
I As 10/1/20
I As - III

Handwritten mark

6/C

118

59/c

PART-II

CURRENT AUDIT REPORT
(01.04.2019 to 31.03.2021)

Para-25

Para NO -01 :- Irregularities in award/extension of contract of Security Services to M/S Centurian Detectives (India) Pvt. Ltd.

(MEMO No.1 Dated: 01.12.2021)

P-26

On going through the records related to award/extension of Security Services, it has been noticed that the contract for providing Security Services was awarded to M/S Centurian Detectives (India) Pvt. Ltd on dated 01.08.2018 for Rs. 89,96,400/- by the Institution. Some irregularities have been noticed which are as follows:-

1. There was a clause regarding submission of deployment plan in the Power Point Presentation before the Purchase Committee which was scheduled for 17.07.2018. But M/S Centurian Detectives (India) Pvt. Ltd failed to submit the same vide its Director's letter dated 17.08.2018 and requested the Principal to submit the same in some future date. But no such plan was found submitted by the agency thereafter. It is not understood as to how the agency was declared Technically Qualified without proper presentation programme before the Purchase Committee and finally awarded the contract.
2. Normally, an agreement is executed on e-Stamp before the start of work. But, in this instant case the agreement was executed on 30.10.2018 after the date of start of work i.e. w.e.f. 01.08.2018, is not understood.
3. Rule 225(XV) of GFR provides for no extension of contract unless otherwise determines with proper justification. But no such justification was found given in the file and the contract was extended for two consecutive years, is beyond reasoning.
4. Clause 8.6 of the agreement which reads as below:-
The contract may be valid initially for a period of two years and college reserves the right to curtail or to extend the validity of contract on the same rates and terms and conditions for such period as may be agreed to, but not beyond further two years.

Whereas Clause 8.6.1 which relates to escalation in rates, which reads as below:-

After the initial duration of the contract of two years and the satisfactory performance of the service provider the contract may be extended with and escalation of up to 10% in the bid value for the extended period.

The Clause 8.6.1 seems irrelevant when Clause 8.6 which states for extension of contract beyond the period on the same rates and terms and conditions. It seems that no fore thought and reasoning was applied by the officers dealing with the contract and thus seems unreasonable and unjustified.

5. Further, a proposal was put up for extension of contract for providing security services by M/s Centurian Detectives (India) Pvt Ltd wherein at Para 1, it has been mentioned that one year extension was approved by the Governing Body in its meeting held on 15th June, 2021 whereas the initial contract was expired on 31.07.2020, seems invalid extension was granted previously.
The reasons for the above discrepancies may be elucidated to the Audit.

The HOD/DDO may be advised to get these discrepancies regularized by the Authority Competent.

04/01/2023

Wane

Para No-02 :- Discrepancies in the Financial Statement of Accounts

(Memo No.4 Dated: 02.12.2021)

(A) Subject : Wrongly written of the value of college vehicle amount to Rs. 13,58,335 in the financial statement of Accounts

On going through the financial statements provided by the college to the Audit, it has been noticed that an amount of Rs.13,58,335 has been written off towards college vehicle. Since, no depreciation has been charged on the college vehicle, how the amount has been ascertained and written off. This shows that no proper form of depreciation is used to ascertain the correct value of the asset. This also result in under value of excess/shortfall in the net profit shown in the financial statement of accounts.

(B) Subject: Assets in the Financial Statement of Accounts are overvalued

The financial statements of accounts of college for the Financial Year 2019-20 and 2020-21 shows assets which are liable to charge depreciation are shown more than Rupees Two Crores and no depreciation has been charged on these assets resulting in the assets shown overvalued in Statements of Accounts. This has been the practice adopted by the college over the years is because neither the proper procedure of accounts has been adopted nor any action to rectify the same has been taken by the authorities concerned.

(C) Subject: Loss of Equipment wrongly written in Income side of the books of accounts

One item namely loss of laptop amounting to Rs.12031 has been wrongly written in the income side of the Income and Expenditure accounts for the year 2019-20 which results in wrongly worked out the access/short fall of Income and Expenditure.

The HOD/DDO may be advised to rectify the error pointed out in the Financial Statements under intimation to the Audit.

04/01/2023

A.K. Singh

Para-3

4/c 116

8-30

Para No-03 :- Non following and fulfilling the instruction and guidelines regarding expenditure management in Guarantee Institution (Memo No.5 Dated: 03.12.2021)

A) Non execution of Memorandum of Understanding : As per Government of NCT OF DELHI Finance(Accounts) Department order no.No.F12/3/2010-AC/dsfa/DS-III/914-921 Dated 18-7-2011, It has been mentioned in the aforesaid order at point no.6 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 requirements. The output targets, prescribed in measurable units of performance, shall from the basis of budgetary support extended to these organizations.

However, it is observed that the college has not enter into an MOU with Administrative Department i.e. Directorate of Higher Education as a mandatory condition by the said order of the Finance Department dated 18-7-2011. It is surprising note that despite non fulfilling of this condition, the grant in aid is being released to the college.

The HOD/DDO may be advised to execute the MOU at the earliest and be shown to the next Audit..

04/01/2023
[Signature]

37/c
04/01/2023
[Signature]
24

2/c

175

31/c

P-32

**Para No-04 :- Recovery overpayment of Transport Allowance amounting to Rs. 3,62,232/-
(Audit Memo No. 07 Dated: 06.12.2021)**

As per Govt. of India, Ministry of Finance, Department of Expenditure No. 21(1)/97.EII (B) dated 30.10.1997, the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, EOL, Training tour, Maternity Leave, CCL etc. The following teaching/Ministerial staff of college are not admissible for Transport Allowance due to their non-presence in the full calendar month of April, 2020 which are as under:-

S.No.	Name of the Employee/ Designation	Period	Amount. overpaid (in rupees)	Amt. to be recovered (in rupees)
1.	Sanjay Kumar Goyal	April 2020	8424	8424
2.	Preeti Rajpal Singh		8424	8424
3.	Tarannum Ahmad		8424	8424
4.	Rohini Singh		8424	8424
5.	Shalini Prakash		8424	8424
6.	Anuja Mathur		8424	8424
7.	Kavita Rastogi		8424	8424
8.	Anamika Gupta		8424	8424
9.	Ajay Jaiswal		8424	8424
10.	Kishori Ravi Shankar		8424	8424
11.	Kumar Bijoy		8424	8424
12.	Amrina Kausar		8424	8424
13.	Mona Verma		8424	8424
14.	Madhu Totla		8424	8424
15.	Nidhi Kesari		8424	8424
16.	Sushmita		8424	8424
17.	Tushar Marwaha		8424	8424
18.	Narander K. Nigam		8424	8424
19.	Raj Kumar		8424	8424
20.	Abhimanyu Verma		8424	8424
21.	Shikha Gupta		8424	8424
22.	Sameer Anand		8424	8424
23.	Onkar Singh		8424	8424
24.	Gurjeet Kaur		8424	8424
25.	Anusha Goel		8424	8424
26.	Pratibha Maurya		8424	8424
27.	Ravi Yadav		8424	8424
28.	Md Rashid Shamim		8424	8424
29.	Satish Kumar Goel		8424	8424
30.	Sandra Suresh		8424	8424
31.	Vijay Lakshmi		8424	8424

Settled
04/01/2023
IAO/Aud

During April
2020, there was
full lock down
due to
Covid pandemic

04/01/2023
AKane

2/C

PART-III

TEST AUDIT NOTES
(01.04.2019 to 31.03.2021)

TAN:-01- Discrepancies in Service records:-
(Memo No. 08 Dated 07.12.2021)

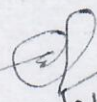
P-34


During the test check of Service Records provided by the school, the following discrepancies have been noticed:-

1. Ms. Sonika Thakral (Asstt. Prof)
 - I. Entry of the CCL has not been attested by the competent Authority.
 - II. HPL has been credited from the date of joining whereas the same should have been credited on the first day of every year.
 - III. Leave Record of HPL has been incomplete since 01.01.2017
 - IV. Leave Record of EL has been incomplete since 01.07.2018
 - V. Entry of Annual Service verification of the officer has not been made.
 - VI. No nomination form has been found attached in the service book of the officer.
2. Ms. Paridhi (Asstt. Prof)
 - I. Entry of the CCL w.e.f 01.2020 to 07.05.2020 has not been attested by the competent Authority.
 - II. No nomination form has been found attached in the service book of the officer.
 - III. Entry of Annual Service verification of the officer has not been made.
3. Ms. Dr. Amrina Kausar (Asstt. Prof)
 - I. HPL has been credited from the date of joining whereas the same should have been credited on the first day of every year.
 - II. Entry of Annual Service verification of the officer has not been made.
 - III. No nomination form has been found attached in the service book of the officer.

Elucidate the reasons for the above mentioned discrepancies and other similar cases may also be reviewed on the basis of above observations.

The HOD/DDO may be advised to rectify the above discrepancies and same may also be scrutinized at your level, if any, be made under intimation to the audit.


04/01/2023



(RAKESH KOHLI)
I.A.O/ A.O, Audit Party No.33


11c

32.	Jigmet Wangdus	8424	8424
33.	Deepak Tiwari	8424	8424
34.	Rajinder Jaswal	4212	4212
35.	Rakesh Kumar	4212	4212
36.	Deepti Khatri	8424	8424
37.	Basant Lal	4212	4212
38.	Atul Bhardwaj	4212	4212
39.	Jaiversh Anand	4212	4212
40.	Imtiaz Ahmad	4212	4212
41.	Nidhi Arora	4212	4212
42.	Archana Pandey	4212	4212
43.	Drigpal Yadav	4212	4212
44.	Suman Singh	4212	4212
45.	Chander Pal	4212	4212
46.	Baleshwar Ram	4212	4212
47.	Bhupal Chand Arya	4212	4212
48.	Krishan Pal	4212	4212
49.	Nand Kishore	4212	4212
50.	Karunesh Mishra	4212	4212
51.	Vishnu Prasad	4212	4212
52.	Deepak	4212	4212
Total Recovery		362232	362232

116
35/

Hence, the HOD/DDO may recover an amount of Rs. 362232/- from the above staff/officers under intimation to audit.


 04/01/2023


 (RAKESH KOHLI)
 I.A.O/ A.O, Audit Party No.33