



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



SSCBS/accounts/ELFA/24-25 /578

12.08.2024



The Inspecting Audit Officer,
Audit party no. XVII

Subject: - "Reply to Audit paras for Spot Verification – reg."

Dear Sir,

This is in reference to your letter ref. no. 01 dated 01.08.2024 on the subject noted above. Please find attached the required reply to all the paras along with the supporting documents for your kind perusal and necessary action at your end.

With regards


(Poonam Verma)
Prof. Principal


Encl.: - Audit reply page no. 01 - 183



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**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 period 2022-2023**

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

Sr. NO 01 / Para -02 (2006-07): Appointments made during the audit period

During the course of audit, College authority has made following appointments on regular basis —

- | | | | |
|----|------------------------|---|------------------|
| 1. | Ms Nidhi Sethi / Arora | - | Lab Attendant |
| 2. | Ms Archana Pandey | - | lab. Attendant |
| 3. | Mr Karunesh Kumar | - | Safai Karamchari |
| 4. | Mr nand Kishore | - | Safai Karamchari |

In regard 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 the above appointment on a regular basis, proper procedure of appointment has also not been followed. Appointments were made simply on the request of the individual 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 the audit period, may be taken up on the same lines.

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 reminders in this regard. However, now the college vide its letter ref. no. SSCBS/Office/2021-22/1008-1009 dated 25.01.2022 has sent a fresh proposal for ex-post facto approval for all Teaching and Non-teaching posts as per requirement of the DHE conveyed to the college vide their letter ref. no. DHE-10 914) Misc./ work colleges/ 2018-19/23-36 dated 05.01.2022. **(Annexure 01)**

In light of above, the audit para may be dropped



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

SSCBS/Office/2021-22/1008-1009

January 25, 2022

The Dy. Director (HE)
Government of NCT of Delhi
Board of Technical Education Building, TTE Campus
Muni Maya Ram Marg, Pitampura, Delhi - 110 034

Subject: Ex-post facto approval of Teaching and Non-Teaching Posts in Shaheed Sukhdev College of Business Studies - Reg.

Dear Sir,

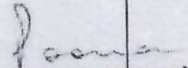
Please refer to your letter no. DHE-10 (14)/Misc. Work Colleges/2018-19/23-36 dated 05/01/2022 and DHE-10 (14)/Misc. Work Colleges/2018-19/448-461 dated 24/01/2022 on the subject cited above.

Please find enclosed herewith the following:

1. Consolidated Proposal duly filled in AR format for ex-post facto approval of Teaching and Non-teaching posts (Format A1 to A6, B1 to B7 & E1 to E4)
2. Proposal for creation of sanitation staff duly filled in AR format for ex-post approval. Format G1 to G5).
3. Details of Officers:
Name: Mr. Ankur Aggarwal
Designation: Administrative Officer (Offg.)
Phone No.: 9717090832

In view of above, you are requested to process the ex-post facto approval of teaching and non-teaching posts (including sanitation staff) as per the proposal.

Thanks and regards.



(Poonam Verma)
Professor-Principal

Encl.: As above

SSCBS/Office/2021-22/

January 25, 2022

CC: The Assistant Registrar (Colleges), University of Delhi, Delhi-110007 for information.


(Poonam Verma)

Professor-Principal

पी एस पी खण्ड-IV, डॉ. के.एन.काटजू मार्ग, सेक्टर-16, रोहिणी, दिल्ली-110 089 (INDIA)
PSP AREA-IV, DR. K.N.KATJU MARG, SECTOR-16, ROHINI, DELHI-110 089 (INDIA)
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**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

Sr. No 02 / Para -02 (2007-08): Fee Structure

While scrutinizing the fee structure of the College, it is observed that the college authorities have collected course fees from the students for B.Sc. (H) comp. Sc. @ 15000/- p.a. Per student and for PGDCA @ rs. 10000/- p a. Per student and the income has been reflected in the college society fund account. The details of fee has been collected from the students who were admitted in the above 2 programmes during the last 3 years are under

S.No.	Year	Fee collected from students
01	2005-06	13,65,000/-
02	2006-07	12,90,000/-
03	2007-08	14,77,500/-

The college being a 100 % funded institution of Delhi Government received recurring and non-recurring grants for the said courses for procurement of the entire basic amenities / infrastructure, any fees released from the above courses should be treated as Income of the college instead 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.

REPLY:

As per audit observation the college has started collecting the Course fee charged from students of B.Sc. (Comp. Sc.) as Income from Fees and funds under Maintenance Grant account w.e.f. financial year 2008-09. **The copy of Income & Expenditure for the year ending 31st March 2009 showing the Fees under head PGDCA Course fee and B.Sc. H comp. Sc. as income of the Maintenance Grant is attached for reference (Annexure 01). Since then the fees has been part of Income of the government, UC for 2021-22 also attached (Annexure 02)**

In light of above, the audit para may be dropped



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DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2021-2022)

Head of Account	Prev. Year Bal.	Grant Recd.	Misc. Receipts	Total Receipt	Expenditure	Unspent Bal.
GIA Salary	8,81,837.39	15,91,18,170.00	4,67,089.00	16,04,67,096.39	16,03,43,988.00	1,23,108.39
GIA General	60,89,500.00	89,10,500.00	1,22,03,892.51	2,72,03,892.51	1,65,08,304.59	1,06,95,587.92
GIA Capital Assets	68,93,585.00	0.00	0.00	68,93,585.00	68,93,585.00	0.00
GIA Promotion of Sports Facilities	9,99,231.00	0.00	0.00	9,99,231.00	0.00	9,99,231.00
Total	1,48,64,153.39	16,80,28,670.00	1,26,70,981.51	19,55,63,804.90	18,37,45,877.59	1,18,17,927.31

GIA Salary Receipts	
Tuition Fee	2,38,140.00
License Fee	1,26,048.00
Leave Salary & Pension Contribution	1,02,901.00
Income Tax Refund	
Interest on security (TPDDL)	
Income on auto sweep	
Total	4,67,089.00

GIA Salary Expenditures	
Teaching Staff	9,02,97,869.00
Administrative Staff	79,72,068.00
Group C	84,22,732.00
Library Staff	49,48,017.00
Comp. Lab staff	79,35,840.00
Leave Salary Contribution	2,87,994.00
10 days earned leave encashment	28,951.00
Tuition Fee Reimbursement	10,44,166.00
Medical Re-imbursement	29,48,380.00
Pension	1,51,62,897.00
Enchashment of Earned Leave	28,73,044.00
LTC/HTC	4,38,944.00
Gratuity	41,74,014.00
OTA	600.00
Commutation of Pension	1,38,07,472.00
Total Salary Expe. (2020-21)	16,03,43,988.00

GIA General Receipts	
Admin. Fees	2,705.00
Col Magazine Fees	1,98,450.00
Identity Card Fee	68,100.00
Garden Fee	1,32,300.00
Water & Electricity Fee	13,23,000.00
Course Fees	73,83,000.00
Library Fine	21,821.00
Tender Money (Canteen)	25,000.00
RTI	10.00
Computer Lab. Fee	7,93,800.00
Misc. Income	1,590.00
Saving Bank Interest	3,03,940.00
Lapse Security	2,70,000.00
Library Reading Room	9,26,100.00
Int. from TPDDL	207,899.99
Int & Late fee from GST	1,542.00
Income on auto sweep	5,44,634.52
Total	1,22,03,892.51

GIA General Expenditures	
Scholarship	0.00
Audit Fees	11,800.00
Bank Charges	13,770.80
Computer repair	1,47,515.00
Litigation	32,950.00
Garden Expenses	3,71,190.00
Contingency	85,611.00
G B Expenses	73,932.00
Housekeeping	15,93,406.00
Conveyance to Staff	3,50,320.00
Meeting Charges (Honorarium)	2,47,000.00
Postage	6,212.00
Printing & Stationary	1,69,011.00
Property Tax	25,30,035.00
Reimbursement of Bag/purse	14,000.00
Reimbursement of Newspaper	25,001.00
Security Services	19,41,327.00
Telephone Expenses	1,60,201.00
Water & Electricity	77,03,546.19
Repair of Furniture	11,269.00
MAAC Fees	3,95,300.00
Maint of College Website	14,886.80
Library Contingency	50,843.00
Newspaper & Journals	4,31,598.00
Library Books	1,27,581.00
Total	1,65,08,304.59

GIA Capital Assets Receipts	
Total	0.00

GIA Capital Assets Expenditures	
Performance Guarantee	10,10,160.00
Refund og DHE	53,83,425.00
EMD	5,00,000.00
Total	68,93,585.00

GIA Promotion of Sports Facilities Receipts	
Sports Equipments/Misc.	0.00
Total	0.00
GIA Salary	15,91,18,170.00
GIA General	89,10,500.00
GIA Capital Assets	
GIA Promotion of Sports Facilities	
Total Receipts (2020-21)	16,80,28,670.00

GIA to Promotion of Sports Facilities Expenditure	
Sports Equipments	0.00
Total	0.00

SUMMARY OF EXPENDITURES (2020-21)	
GIA Salary	16,03,43,988.00
GIA General	1,65,08,304.59
GIA Capital Assets	68,93,585.00
GIA Promotion of Sports Facilities	0.00
Total Expenditure (2018-19)	18,37,45,877.59

17,83,62,452.59

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Shaheed Sukhdev College of Business Studies
Maintenance Grant Account
Income and Expenditure Account for the year ended March 31, 2022

	Schedule	For the year ending 31.03.2022				For the year ending 31.03.2021
		Designated fund	Capital Fund	Restricted fund	Total	Total
Income						
Academic Receipts	8	12,60,000	1,10,87,416	-	1,23,47,416	84,15,221
Grants & Donations	9	-	16,80,28,670	-	16,80,28,670	12,41,05,345
Income from Investments	10	-	5,44,635	-	5,44,635	3,25,113
Other Incomes	11	-	10,38,931	-	10,38,931	17,91,280
Total (A)		12,60,000	18,06,99,652	-	18,19,59,652	13,46,36,959
Expenditure						
Staff Payments & Benefits	12	-	16,03,43,988	-	16,03,43,988	13,29,10,104
Academic Expenses	13	-	6,29,956	-	6,29,956	4,91,898
Administrative & General Expenses	14	-	80,07,296	-	80,07,296	97,78,306
Repairs & Maintenance	15	-	77,29,701	-	77,29,701	97,60,438
Finance Costs	16	-	13,771	-	13,771	7,965
Other Expenses		-	-	-	-	-
Total (B)		-	17,67,24,712	-	17,67,24,712	15,29,48,711
Balance being excess of Expenditure over Income (A-B)		12,60,000	39,74,940	-	52,34,940	-1,83,11,752
Less: Transferred to Designated Funds		12,60,000	-	-	12,60,000	-
Less: Grant Due to UGC						
F.Y. 2020-21		-	-	-	-	-
F.Y. 2021-22		-	39,74,940	-	39,74,940	-
Balance being deficit carried to Capital Fund		-	-	-	-	-1,83,11,752

Ankur Aggarwal

Ankur Aggarwal
(Section Officer/A.O. (offg.))

Rishi Rajan Sahay

Rishi Rajan Sahay
(Bursar)

Dr. Poonam Verma

Dr. Poonam Verma
(Prof. Principal)

As per our separate report of even date attached
 For Vikas Parveen & Associates
 Chartered Accountants
 FRN - 023045N



CA Parveen Goyal

CA Parveen Goyal
(Partner)
 Membership No. 513215
 Date: - 14-07-2022
 Place: - New Delhi
 UDIN: 22513215AMUWGC8683



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**Shaheed Sukhdev College of Business Studies
Maintenance Grant Account**

Schedule 01 (Capital Fund)

Particulars		As at 31.03.2022	As at 31.03.2021
Opening Balance	3,52,06,281.29		
Less: Unutilized grant shown as current liability	1,33,53,993.39		
Less: Value of Assets transferred to DTU	41,86,094.00		
Add: New Assets acquired during the year	1,27,581.00	1,77,93,774.90	3,52,06,281
Total		1,77,93,774.90	3,52,06,281

Schedule 02 (Designated/Earmarked Fund)

Particulars		As at 31.03.2022	As at 31.03.2021
PGDCSL		22,63,401	-
SC/ST Union		-	185
WUS		-	740
D.U.K.U		-	180
Teachers Staff Association		-	80
S S Fund		-	2,31,569
Computer Lab. Staff Association		-	4
Teachers Welfare Fund		-	15,300
Grand Total		22,63,401	2,48,058

Schedule 03 (Restricted Fund)

Particulars		As at 31.03.2022	As at 31.03.2021
Eco-Club			
Last Year	1,405		
Less: Expenses during year	-	1,405	1,405
Total		1,405	1,405

Schedule 04 (Current Liabilities)

Particulars		As at 31.03.2022	As at 31.03.2021
Unspent Grant carried over from Capital Fund	1,33,53,993		
Add: Unspent grant for the current financial year			
Transfer from Income and Exp A/c	39,74,940		
Less: Utilisation in Capital Assets during the year	(1,27,581)		
Less: Unspent Grant Refunded back to DHE during the year	(53,83,425)		
Unspent Grant - DHE as on 31.03.2022		1,18,17,927	
Security Deposit		11,000	11,000
Earnest Money Deposit		5,00,000	5,00,000
Hostel Fees		-	1,27,000
Performance Security		2,24,910	10,10,160
PGDCSL		-	11,52,901
Security (PGDCSL)		-	6,10,000
University Dues (PGDCSL)		-	5,78,200
Exam. Fees (PGDCSL)		2,67,590	2,67,590
GST Payable		-	770
Total		1,28,21,427	42,57,621

Schedule 06 (Investment)

Particulars		As at 31.03.2022	As at 31.03.2021
Auto Sweep Investment		86,92,432	1,46,45,000
Total		86,92,432	1,46,45,000



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Schedule 07 (Current Assets)

Particulars	As at 31.03.2022	As at 31.03.2021
Bank Balances (SBI)	48,73,501	17,52,402
SBI Imprest Card	10,000	10,000
Accrued Interest	2,10,471	2,01,304
Advances	1,460	-
Interest Receivable (TPDDL)	1,87,107	2,12,910
TDS (2020-21)	46,823	46,823
TDS (2021-22)	70,259	-
TCS (2020-21)	2,591	2,591
Security Deposit (Water Jar)	300	300
GST Cash Ledger	1,542	-
GIS	1,000	1,000
Total	54,05,054	22,27,330

Schedule 05 (Fixed Assets)

Particulars	Previous year 31.03.2021	Addition during year	Total	Trf to DTU	Net Balance 31.03.2022
Library Books	91,04,887.26	1,27,581	92,32,468	-	92,32,468
Generator Set	5,30,132.00	-	5,30,132	5,29,000	1,132
Franking Machine	15,904.55	-	15,905	-	15,905
Calculators	5,008.00	-	5,008	-	5,008
Typewriter	12,019.70	-	12,020	-	12,020
Transformer(Photocopier)	10,725.00	-	10,725	-	10,725
Public Address System	95,359.00	-	95,359	-	95,359
Furniture & Fittings	40,31,939.68	-	40,31,940	35,90,114	4,41,826
Water Cooler & referagator	400.40	-	400	-	400
Teaching Aid Equipment	2,029.90	-	2,030	-	2,030
Air Conditioners	42,120.00	-	42,120	38,000	4,120
Computer Systems	81,19,183.41	-	81,19,183	-	81,19,183
U.P.S.	69,504.00	-	69,504	-	69,504
LCD Projector	7,29,266.00	-	7,29,266	-	7,29,266
Garden Equipment	11,000.00	-	11,000	11,000	-
Stereo	5,500.00	-	5,500	-	5,500
Water Purifier	17,980.00	-	17,980	17,980	-
Lan Cabelling for Computer Lab	38,076.00	-	38,076	-	38,076
Grand Total	2,28,41,034.90	1,27,581.00	2,29,68,615.90	41,86,094.00	1,87,82,521.90

Aggarwal

Ankur Aggarwal
(Section Officer/A.O. (offg.))

Rishi Rajan Sahay

Rishi Rajan Sahay
(Bursar)

Poonam

Dr. Poonam Verma
(Prof. Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal

CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 14-07-2022
Place: - New Delhi



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**Shaheed Sukhdev College of Business Studies
Maintenance Grant Account**

Schedule 08 Unrestricted Fund (Capital Fund) (Academic Receipt)

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
College Funds				
Tuition Fees	2,38,140		1,98,720	
Admission Fees	2,705		1,895	
College Magazine Fees	1,98,450		1,65,600	
Computer Laboratory Fees	7,93,800		6,62,400	
Library & Reading Room Fees	9,26,100		7,72,800	
Garden Fees	1,32,300		1,10,400	
IC Card Fees	68,100		19,400	
Water & Electricity Fees	13,23,000		11,04,000	
Late Fees Fines			8,500	
Library Fines	21,821		10,506	
BBA(FIA) Course Fee	46,53,000		27,06,000	
BSc. Computer Science Fee	27,30,000	1,10,87,416	26,55,000	84,15,221
Grand Total (a+b)		1,10,87,416		84,15,221

Schedule 08 Unrestricted Fund (Designated Fund) (Academic Receipt)

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
PGDCSL	12,60,000	12,60,000		

Schedule 9 Grants

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
Salaries	15,91,18,170		10,92,87,597	
Other Than Salaries	89,10,500	16,80,28,670	1,48,17,748	12,41,05,345
Total		16,80,28,670		12,41,05,345

Schedule 10 Income from Investments

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
Interest	5,44,635	5,44,635	3,25,113	3,25,113
Grand Total (A+B)		5,44,635		3,25,113

Schedule 11 Other Income

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
RTI	10		10	
Saving Bank Interest	3,03,940		2,45,347	
Tender Money	25,000			
GST Late fees & interest	1,542			
Leave pay salary & Pension Contribution	1,02,901			
Project ICSSR			14,039	
Sale of Cardboard			6,666	
Refund of Income Tax			1,24,620	
Licence Fees	1,26,048		99,737	
Income from TFDL Security	2,07,900		2,30,175	
Misc. Income	1,590		6,70,686	
Lapse Security	2,70,000	10,38,931	4,00,000	17,91,280
Total A		10,38,931		17,91,280

Schedule 12 Staff Payments and Benefits

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
Teaching Staff	9,02,97,869		7,93,68,047	
Administrative Staff	79,72,068		66,77,351	
Group C Staff	84,22,732		78,45,188	
Library Staff	49,48,017		54,85,545	
Laboratory Staff	79,36,840		71,87,655	
Leave Salary & Pension Contribution	2,87,994			
10 days earned leave encashment	28,951		90,363	
Tuition Fee Reimbursement	10,44,166		9,18,000	
Medical Re-imbursment	29,48,380		32,31,958	
Pension	1,51,62,697		98,53,568	
Encashment of Earned Leave	28,73,044		35,32,208	
LTC/HTC	4,38,944		3,54,073	
Gratuity	41,74,014		76,86,807	
OTA	800		7,760	
Commutation of Pension	1,38,07,472	16,03,43,988	6,71,581	13,29,10,104
Total		16,03,43,988		13,29,10,104



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Schedule 13 Academic Expenditure

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
Library Contingency	50,843		43,707	
Newspaper & Journals	4,31,598	4,82,441	1,24,826	1,68,533
Subtotal (a)		4,82,441		1,68,533
Laboratory Expenses				
Computer Laboratory				
Maint. Of Computers	1,47,515		3,23,365	
Subtotal (b)		1,47,515		3,23,365
Grand Total (a+b)		6,29,956		4,91,898

Schedule 14 Administrative & General Expenditure

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
House Keeping	15,93,406		21,55,628	
Telephone	1,60,201		1,22,025	
Postage	6,212		15,726	
Printing & Stationary	1,69,011		1,26,600	
Audit Fees	11,800		11,800	
Generator Expenses			81,510	
Contingency	85,611		1,06,124	
Meeting Charges (Honorarium)	2,47,000		1,79,593	
G B Expenses	73,932		1,96,462	
Litigation Charges	32,950		41,480	
Property Tax	25,30,035		33,17,294	
Reimbursement of Newspaper	25,001		26,719	
Conveyance to Staff	3,50,320		34,767	
Garden Expenditure	3,71,190		2,44,969	
NAAC Fees	3,95,300			
Reimbursement of Bag	14,000		4,000	
Security Services	19,41,327	80,07,296	31,13,609	97,78,306
Grand Total (a+b)		80,07,296		97,78,306

Schedule 15 Repair & Maintenance

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
Repair & Replacement of Furniture	11,269			
Water & Electricity Charges	77,03,546		97,49,200	
College Website	14,886	77,29,701	11,238	97,60,438
Total		77,29,701		97,60,438

Schedule 16 Finance Cost

Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
Bank charges	13,771		7,965	
Total		13,771		7,965

Ankur Aggarwal
(Section Officer/A.O. (offg.))

Rishi Rajan Sahay
(Bursar)

Dr. Poonam Verma
(Prof. Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 14-07-2022
Place: - New Delhi





Shaheed Sukhdev College of Business Studies
Maintenance Grant Account
Income and Expenditure Account for the year ended March 31, 2023

	Schedule	For the year ending 31.03.2023				For the year ending 31.03.2022
		Designated fund	Capital Fund	Restricted fund	Total	Total
Income						
Academic Receipts	8	10,80,000.00	67,32,881.00	-	78,12,881.00	1,23,47,416.00
Grants & Donations	9	-	17,92,08,133.00	-	17,92,08,133.00	16,80,28,670.00
Income from Investments	10	-	2,92,860.00	-	2,92,860.00	5,44,634.52
Other Incomes	11	-	19,19,822.80	-	19,19,822.80	10,38,930.99
Total (A)		10,80,000.00	18,81,53,696.80	-	18,92,33,696.80	18,19,59,651.51
Expenditure						
Staff Payments & Benefits	12	-	16,04,68,313.00	-	16,04,68,313.00	16,03,43,988.00
Academic Expenses	13	10,11,560.00	12,39,839.00	-	22,51,399.00	6,29,956.00
Administrative & General Expenses	14	-	1,23,96,009.00	-	1,23,96,009.00	80,07,296.00
Repairs & Maintenance	15	-	1,31,19,029.64	-	1,31,19,029.64	77,29,700.99
Finance Costs	16	-	2,465.30	-	2,465.30	13,770.60
Other Expenses		-	-	-	-	-
Total (B)		10,11,560.00	18,72,25,655.94	-	18,82,37,215.94	17,67,24,711.59
Balance being excess of Expenditure over Income (A-B)		68,440.00	9,28,040.86	-	9,96,480.86	52,34,939.92
Less: Transferred to Designated Funds		68,440.00	-	-	68,440.00	12,60,000.00
Less: Grant Due to UGC						
F.Y. 2021-22		-	-	-	-	-
F.Y. 2022-23		-	9,28,040.86	-	9,28,040.86	-
Balance being deficit carried to Capital Fund		-	-	-	9,28,040.86	39,74,939.92

Aggarwal

Ankur Aggarwal
(Section Officer)

Rishi

Rishi Rajan Sahay
(Bursar)

Poonam

Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal

CA Parveen Goyal
(Partner)

Membership No. 513215

Date: - 17.07.2023

Place: - New Delhi

UDIN: 23513215BGRSDH5568



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Shaheed Sukhdev College of Business Studies
Maintenance Grant Account

Schedule 01 (Capital Fund)

Particulars		As at 31.03.2023	As at 31.03.2022
Opening Balance	1,77,93,774.90		
Add: New Assets acquired during the year	5,17,119.00	1,83,10,893.90	1,77,93,775
Total		1,83,10,893.90	1,77,93,775

Schedule 02 (Designated/Earmarked Fund)

Particulars		As at 31.03.2023	As at 31.03.2022
PGDCL		23,31,841	22,63,401
Salary Deduction		1,700	-
Grand Total		23,33,541	22,63,401

Schedule 03 (Restricted Fund)

Particulars		As at 31.03.2023	As at 31.03.2022
Eco-Club			
Last Year	1,405		
Add: Recd. during th year	20,000		
Less: Expenditure during year	20,550	855	1,405
Total		855	1,405

Schedule 04 (Current Liabilities)

Particulars		As at 31.03.2023	As at 31.03.2022
Unspent Grant carried over	1,18,17,927		
Less: Library books purchased	5,17,119		
Add: Unspent grant for the current financial year			
Transfer from Income and Exp A/c	9,28,041		
Unspent Grant - DHE as on 31.03.2023		1,22,28,849	1,18,17,927
Security Deposit		11,000	11,000
Earnest Money Deposit		5,00,000	5,00,000
Performance Security			2,24,910
Exam. Fees (PGDCL)			2,67,590
Total		1,27,39,849	1,28,21,427

Schedule 06 (Investment)

Particulars		As at 31.03.2023	As at 31.03.2022
Auto Sweep Investment		24,34,683	86,92,432
Total		24,34,683	86,92,432

Schedule 07 (Current Assets)

Particulars		As at 31.03.2023	As at 31.03.2022
Bank Balances (SBI)		1,12,22,180	48,73,501
SBI Imprest Card		10,000	10,000
Accrued Interest		48,941	2,10,471
Advances			1,460
Interest Receivable (TPDDL)		1,87,744	1,87,107
TDS (2020-21)		46,823	46,823
TDS (2021-22)		70,259	70,259
TDS (2022-23)		59,147	-
TCS (2020-21)		2,591	2,591
Security Deposit (Water Jar)		300	300
GST Cash Ledger		331	1,542
G/S		2,600	1,000
Total		1,16,50,815	54,05,054

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Schedule 05 (Fixed Assets)

Particulars	Previous year 31.03.2022	Addition during year	Total	Net Balance 31.03.2023
Library Books	92,32,468.26	5,17,119	97,49,587	97,49,587
Generator Set	1,132.00	-	1,132	1,132
Franking Machine	15,904.55	-	15,905	15,905
Calculators	5,008.00	-	5,008	5,008
Typewriter	12,019.70	-	12,020	12,020
Transformer (Photocopier)	10,725.00	-	10,725	10,725
Public Address System	95,359.00	-	95,359	95,359
Furniture & Fittings	4,41,825.68	-	4,41,826	4,41,826
Water Cooler & referagator	400.40	-	400	400
Teaching Aid Equipment	2,029.90	-	2,030	2,030
Air Conditioners	4,120.00	-	4,120	4,120
Computer Systems	81,19,183.41	-	81,19,183	81,19,183
U.P.S.	69,504.00	-	69,504	69,504
LCD Projector	7,29,266.00	-	7,29,266	7,29,266
Stereo	5,500.00	-	5,500	5,500
Lab Cabling for Computer Lab	38,076.00	-	38,076	38,076
Grand Total	1,87,82,521.90	5,17,119.00	1,92,99,640.90	1,92,99,640.90

Ankur Aggarwal

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay

Rishi Rajan Sahay
(Bursar)

Poonam Verma

Poonam Verma
(Prof. - Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal

CA Parveen Goyal
(Partner)

Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



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Shaheed Sukhdev College of Business Studies
Maintenance Grant Account

Schedule 08 Unrestricted Fund (Capital Fund) (Academic Receipt)

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
College Funds				
Tuition Fees	1,51,020.00		2,38,140.00	
Admission Fees	10.00		2,705.00	
College Magazine Fees	750.00		1,98,450.00	
Computer Laboratory Fees	3,000.00		7,93,800.00	
Library & Reading Room Fees	3,500.00		9,26,100.00	
Garden Fees	500.00		1,32,300.00	
Id Card Fees	2,850.00		68,100.00	
Water & Electricity Fees	5,000.00		13,23,000.00	
Library Fines	1,44,491.00		21,821.00	
BBA(FIA) Course Fee	33,000.00		46,53,000.00	
BSc. Computer Science Fee	-		27,30,000.00	1,10,87,416.00
College facilities & Service charges	63,88,760.00	67,32,881.00		
Grand Total (a+b)		67,32,881.00		1,10,87,416.00

Schedule 08 Unrestricted Fund (Designated Fund) (Academic Receipt)

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
PGDCSL	10,80,000.00	10,80,000.00	12,60,000.00	12,60,000.00

Schedule 9 Grants

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
Salaries	16,48,76,892.00		15,91,18,170.00	
Other Than Salaries	1,43,04,413.00			
Promotion of sports facilities	26,828.00	17,92,08,133.00	89,10,500.00	16,80,28,670.00
Total		17,92,08,133.00		16,80,28,670.00

Schedule 10 Income from Investments

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
Interest on auto sweep	2,92,860.00	2,92,860.00	5,44,634.52	5,44,634.52
Grand Total (A+B)		2,92,860.00		5,44,634.52

Schedule 11 Other Income

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
RTI	-		10.00	
Saving Bank Interest	6,29,015.00		3,03,940.00	
Tender Money	-		25,000.00	
GST Late fees & interest	-		1,542.00	
Accommodation Charges	57,356.00			
Leave pay salary & Pension Contribution	2,26,237.00		1,02,901.00	
Loss of Books	2,644.00		-	
Licence Fees	3,68,578.00		1,26,048.00	
Income from TPDDL Security	2,08,434.60		2,07,899.99	
Refund from TPDDL	4,27,340.20			
Misc. Income	218.00		1,590.00	
Lapse Security	-	19,19,822.80	2,70,000.00	10,38,930.99
Total A		19,19,822.80		10,38,930.99

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Schedule 12 Staff Payments and Benefits

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
Teaching Staff	10,22,78,326.00		9,02,97,869.00	
Administrative Staff	91,24,182.00		79,72,068.00	
Group C Staff	94,50,921.00		84,22,732.00	
Library Staff	47,64,368.00		49,48,017.00	
Laboratory Staff	94,40,522.00		79,36,840.00	
Leave Salary & Pension Contribution	2,23,234.00		2,87,994.00	
10 days earned leave encashment	3,27,330.00		28,951.00	
Tuition Fee Reimbursement	7,83,000.00		10,44,166.00	
Medical Re-imbusement	29,54,806.00		29,48,380.00	
Pension	1,33,99,087.00		1,51,62,697.00	
Encashment of Earned Leave	22,92,319.00		28,73,044.00	
LTC/HTC	10,37,800.00		4,38,944.00	
Gratuity	23,96,166.00		41,74,014.00	
OTA	2,160.00		800.00	
Commutation of Pension	19,94,092.00	16,04,68,313.00	1,38,07,472.00	16,03,43,988.00
Total		16,04,68,313.00		16,03,43,988.00

Schedule 13 PGDCSL (Designated Fund)

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
PGDCSL Guest Teachers	9,03,560.00			
Lab Expenses	90,000.00			
Library Expenses	18,000.00	10,11,560.00		
Total		10,11,560.00		

Schedule 13 Academic Expenditure

Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
Library Contingency	78,660.00		50,843.00	
Newspaper & Journals	2,78,535.00	3,57,195.00	4,31,598.00	4,82,441.00
Subtotal (a)		3,57,195.00		4,82,441.00
Computer Laboratory				
Maint. Of Computers	8,82,644.00		1,47,515.00	
Subtotal (b)		8,82,644.00		1,47,515.00
Grand Total (a+b)		12,39,839.00		6,29,956.00

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Schedule 14 Administrative & General Expenditure

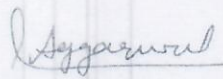
Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
House Keeping	36,70,564.00		15,93,406.00	
Telephone	95,817.00		1,60,201.00	
Postage	5,358.00		6,212.00	
Printing & Stationary	2,06,822.00		1,69,011.00	
Audit Fees	3,540.00		11,800.00	
Generator Expenses	89,620.00		-	
Contingency	1,51,050.00		85,611.00	
Meeting Charges (Honorarium)	2,13,000.00		2,47,000.00	
G B Expenses	1,48,425.00		73,932.00	
Litigation Charges	15,070.00		32,950.00	
Property Tax	27,43,982.00		25,30,035.00	
Reimbursement of Newspaper	21,913.00		25,001.00	
Conveyance to Staff	4,42,908.00		3,50,320.00	
Garden Expenditure	3,99,249.00		3,71,190.00	
First Aid Box	6,524.00		-	
NAAC Fees	45,725.00		3,95,300.00	
Reimbursement of Bag	-		14,000.00	
Security Services	41,36,442.00	1,23,96,009.00	19,41,327.00	80,07,296.00
Grand Total (a+b)		1,23,96,009.00		80,07,296.00

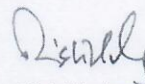
Schedule 15 Repair & Maintenance


Particulars	For the year ending 31.03.2023		For the year ending 31.03.2022	
Repair & Replacement of Furniture	28,720.00		11,269.00	
maint. Of College Bldg.	1,09,507.00		-	
Water & Electricity Charges	1,29,73,683.64		77,03,546.19	
College Website	7,119.00	1,31,19,029.64	14,885.80	77,29,700.99
Total		1,31,19,029.64		77,29,700.99

Schedule 16 Finance Cost

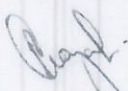
Particulars	For the year ending 31.03.2022		For the year ending 31.03.2021	
Bank charges	2,465.30		13,770.60	
Total		2,465.30		13,770.60


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. - Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N


CA Parveen Goyal
(Partner)

Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



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DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2022-2023)

Head of Account	Prev. Year Bal.	Grant Recd.	Misc. Receipts	Total Receipt	Expenditure	Unspent Bal.
GIA Salary	1,23,108.39	16,48,76,892.00	7,45,835.00	16,57,45,835.39	16,04,68,313.00	52,77,522.39
GIA General	1,06,95,587.92	1,43,04,413.00	81,99,728.80	3,31,99,729.72	2,72,74,461.94	59,25,267.78
GIA Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
GIA Promotion of Sports Facilities	9,99,231.00	26,828.00	0.00	10,26,059.00	0.00	10,26,059.00
Total	1,18,17,927.31	17,92,08,133.00	89,45,563.80	19,99,71,624.11	18,77,42,774.94	1,22,28,849.17

GIA Salary Receipts	
Tuition Fee	1,51,020.00
License Fee	3,68,578.00
Leave Salary & Pension Contribution	2,26,237.00
Salary Ded.	0.00
Interest on security (TPDDL)	
Income on auto sweep	
Total	7,45,835.00

GIA Salary Expenditures	
Teaching Staff	10,22,78,326.00
Administrative Staff	91,24,182.00
Group C	94,50,921.00
Library Staff	47,64,368.00
Comp. Lab staff	94,40,522.00
Leave Salary Contribution	2,23,234.00
10 days earned leave encashment	3,27,330.00
Tuition Fee Reimbursement	7,83,000.00
Medical Re-imburement	29,54,806.00
Pension	1,33,99,087.00
Enchashment of Earned Leave	22,92,319.00
LTC/HTC	10,37,800.00
Gratuity	23,96,166.00
OTA	2,160.00
Commutation of Pension	19,94,092.00
Total Salary Expe. (2020-21)	16,04,68,313.00

GIA General Receipts	
Admn. Fees	10.00
Col Magazine Fees	750.00
Identity Card Fee	2,850.00
Garden Fee	500.00
Water & Electricity Fee	5,000.00
Course Fees	33,000.00
Library Fine	1,44,491.00
Loss of Books	2,644.00
Computer Lab. Fee	3,000.00
Misc. Income	218.00
Saving Bank Interest	9,21,875.00
Library Reading Room	3,500.00
Int. from TPDDL	208434.60
College Facility & Service charges	63,88,760.00
Guest House	57,356.00
Refund from TPDL	4,27,340.20
Total	81,99,728.80

GIA General Expenditures	
Scholarship	0.00
Audit Fees	3,540.00
Bank Charges	2,465.30
Contingency	1,51,050.00
Conveyance to Staff	4,42,908.00
First Aid Box	6,524.00
G B Expenses	1,48,425.00
Meeting Charges (Honorarium)	2,13,000.00
Housekeeping	36,70,564.00
Litigation	15,070.00
Garden Expenses	3,99,249.00
Computer repair	8,82,644.00
NAAC Fees	45,725.00
Postage	5,358.00
Printing & Stationary	2,06,822.00
Property Tax	27,43,982.00
Reimbursement of Newspaper	21,913.00
Security Services	41,36,442.00
Tephone Expenses	95,817.00
Water & Electricity	1,29,73,683.64
Maint of College Bldg	1,09,507.00
Maint of College Website	7,119.00
Maintenance of D G Set	89,620.00
Repair of Furniture	28,720.00
Library Contingency	78,660.00
Newspaper & Journals	2,78,535.00
Lib. Books	5,17,119.00
Total	2,72,74,461.94

GIA Promotion of Sports Facilities Receipts	
Sports Equipments/Misc.	0.00
Total	0.00
GIA Salary	16,48,76,892.00
GIA General	1,43,04,413.00
GIA Promotion of Sports Facilities	26,828.00
Total Receipts (2022-2023)	17,92,08,133.00

GIA to Promotion of Sports Facilities Expenditure	
Sports Equipments	0.00
Total	0.00

SUMMARY OF EXPENDITURES	
GIA Salary	16,04,68,313.00
GIA General	2,72,74,461.94
GIA Capital Assets	0.00
GIA Promotion of Sports Facilities	0.00
Total Expenditure	18,77,42,774.94

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

Sr. NO. 03 / Para 02 (2010-11): Purchase of furniture

Furniture was purchased during the year as under: -

V No.	Date	Item	Amount
666	8.12.2010	16 computer table 06 podiums	94957/-
547	1/11/2010	170 no of classroom desks	323978/-
504	21.10.2010	60 chairs 02 filing cabinet 02 bookcase 10 cafeteria able 04 almirah	534534/-

Following irregularities / shortcoming were noticed in the above purchases

- Above purchases were made from an unspent balance of non-recurring grant in aid lying with the college from previous year. The above grant was allowed for utilization in the respective financial years. No approval was obtained from the administrative department for utilizing the unspent amount during the year 2010-11
- As per guidelines on economy in expenditure in Local bodies/ autonomous bodies circulated vide O m F 14 (9) 99/ fin (B) dated 1.8.2001 purchase of furniture except for replacement against condemnation was banned. No approval of the Finance Department was obtained for purchase of above items.

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

REPLY:

Since, the college had not received any grant-in-aid (non-recurring) during 2010-11 from the DHE and to meet the urgent requirements of education and study in college, the said expenditure was incurred on purchase of furniture viz. computer tables, classroom desks, etc for the use and benefits of students of the College. Further, there was no ban on purchase of furniture and equipment for use of students.

The 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 reminders in this regard but the approval is yet to come from DHE.

In light of above, the audit para may be dropped



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NO.DHE-3(28)/Rec-GIA/2011-2012/

To

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

Recurrence Dated:-
2011-12
(2)

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24/12/2011
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Sub:- Grant-in-Aid to 100% funded twelve colleges during the year 2011-12 for Recurring Expenditure (IInd Installment) (Non-Plan).

Sir,

I am directed to convey the sanction of the Hon'ble Lt. Governor, Delhi to the payment of IInd Installment of Grant-in-Aid of Rs.39.72 (Thirty Nine Crore Seventy Two Lakh only) as under during the current financial year 2011-2012 with permission to utilize the unspent balance of the financial year 2010-2011 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.	Bhagini Nivedita College	1.53
2.	Keshav Mahavidyalaya	4.00
3.	Bhaskaracharya college of Applied Sciences	3.43
4.	Bhim Rao Ambedkar College	5.71
5.	Shaheed Rajguru College of Applied Sciences for Women	1.94
6.	Indira Gandhi Institute of Physical Education and Sports Sciences.	4.00
7.	Deen Dayal Upadhyaya College	3.84
8.	Acharya Narendra Dev College	5.00
9.	Shaheed Sukhdev College of Business Studies.	1.10
10.	Aditi Mahavidyalaya	3.10
11.	Maharaja Agrasen college	5.57
12.	Maharshi Valmiki College of Education	0.50
	TOTAL	39.72

Alc/Bursar
Per

19/10/2011

A. 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.

B. The grant is sanctioned subject to the following conditions:-

- An expenditure report on monthly basis shall be submitted to this Directorate.
- A separate GIA register will be maintained as per GFRs.
- The accounts of the college shall be open for inspection by the office of Directorate of Audit and/or Govt. NCT of Delhi.
- 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.
- The college authorities shall take approval of Directorate before filling up the newly created posts/filling up the vacant posts.
- The college shall furnish the annual achievement -cum-performance report immediately after the close of financial year.
- 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 accordance with the pattern of assistance approved by the Govt. of NCT of Delhi.
- That the college shall observe all the formalities provided in G.F.Rules (2009).
- The report of Directorate of Internal Audit for the year 2009-2010/2010-11 along with Action taken report with all outstanding old Paras of previous years will be submitted by the college at the earliest.

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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 executive 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 Administrative Department 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 to whether the GIA should be continued or not.
17. The Administrative Department may ensure that Utilization Certificate is submitted by the grantee institution within the prescribed time .**Further grant will be released only after submission of Utilization Certificate in respect of GIA released during last financial year 2010-2011.**
18. The procedure as prescribed in GFR and the OM/circulars by FD/CVC is duly followed while purchasing goods/services and while executing projects/work contracts.
19. The Administrative Department 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 Administrative Department 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. **OM No.F. 16/2/2010-AC/dsfa/dsIII/1185-1197 dated 06/09/11 of Finance Deptt. & Government Order No. F.12/3/2010-AC/dsfa/dsIII/914-921 dated 18/7/2011 should be strictly followed.(copy enclosed).**
23. Admn. Deptt. will furnish report for 2010-11 of Finance Deptt.
24. The Admn. Deptt. should ensure that upto date Audit of Accounts of these colleges is got conducted through Directorate of Audit, Govt. of NCT of Delhi before sending the file for release of 3rd installment of GIA to the 12 Degree college.
25. The grant along with its counterpart share and unspent balance of 2010-2011 should be spent before 31st March, 2011. If a part of it 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 of its being carried over to the following year.
26. 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 2011-2012(Non-Plan).
27. The certified book of account for financial year 2010-11 by the Chartered Accountant should be reached to this Directorate immediately.
28. This issues with the concurrence of Finance (Exp.-I) Department vide their U.O.No.273/DS-I dated 19/10/2011.

Yours faithfully,

(VIJENDER KUMAR)
Asstt. Director (Planning)

F.NO.DHE-3(28)/Rec-GIA/2011-2012/

2073-42

Dated:-

19/10/11

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, Jhilmil colony, Vivek Vihar, Delhi-95.
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.
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.(Exp.), 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.

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(11)

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

Sr. NO. 04 / Para 03 (2010-11): Difference in fees and other Income and expenditure

As per UC, Fees and other receipt was shown as Rs. 41,19,632/- whereas as per Income and expenditure a/c fees and other income works out only Rs. 39,87,787/- only. As per UC recurring expenditure for the year 2010-11 was Rs. 4,00,82,640/- whereas as per Income and Expenditure it works out to be Rs. 3,96,50,556/- only Differences may be reconciled. Rectification and compliance may be shown to audit.

REPLY:

The college has inadvertently added the advances of capital nature to its UC as detailed below due to which there is a difference in the Income and expenditure A/c and U.C. 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		39,87,787/-
Less Recovery of Technical Staff Special Pa	39774/-	39774/-
ADD		
Misc. Receipts (Rs.583342/-576647/-)	6695/-	
Recovery of car advance	12000/-	
Recovery of Festival Advance	23300/-	
Recovery of Computer Advance	18000/-	
Received Security for furniture	45129/-	
Retirement benefits (Rs.380006/- 347111/-)	32895/-	171619/-
As reported by the college in Utilization Certificate as Income		41,19,632/-

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

Amount as per audit party in utilization certificate		3,96,50,556/-
Less Cheque refunded (WUS)	60/-	60/-

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

ADD		
Library Books	3,17,328/-	
College Advances	77000/-	
Security paid to canteen	5000/-	
Festival Advance	33000/-	4,32,328/-
As reported by the college in Utilization Certificate as expenditure		4,00,82,640/-

The annual audited accounts are attached as **Annexure 01**

In light of above, the audit para may be dropped



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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

GENERAL FUND ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2011

PREVIOUS YEAR AMOUNT (RS.)	LIABILITIES		CURRENT YEAR AMOUNT (RS.)
22,03,366.21	GENERAL RESERVE		26,118,322.21
	As per Annexure-N		
6,120,263.00	Utilised Non Rec. Grant		
	As per last year	6,120,263.00	
	Addition during the year	995,858.00	7,116,121.00
11,990.00	SECURITY		
	As per Annexure-O		52,119.00
3,385,324.00	NON RECURRING GRANT		
	As per last year	3,385,324.00	
	Addition during the year	995,858.00	2,389,466.00
175.00	UNIV. KARAMCHARI UNION		
	As per last year	175.00	
	Addition during the year	0.00	175.00
180.00	W.U.S.		
	As per last year	180.00	
	Addition during the year	60.00	240.00
35.00	BC/ST UNION		
	As per last year	35.00	
	Addition during the year	0.00	35.00
	Balance c/d		35,676,478.21

PREVIOUS YEAR AMOUNT (RS.)	ASSETS		CURRENT YEAR AMOUNT (RS.)
	FIXED ASSETS		
1,532,667.00	COLLEGE VEHICLE		
	As per Annexure-A		1,532,667.00
5,500.00	STERIO		
	As per last year		
	As per Annexure - P		5,500.00
5,107,478.11	LIBRARY BOOKS		
	As per Annexure-B		5,422,541.11
530,132.00	GENERATOR SET		
	As per Annexure-C		530,132.00
47,528.25	OFFICE EQUIPMENT		
	As per Annexure-D		47,528.25
95,359.00	Public Address System & Conference System		
	As per Annexure-E		95,359.00
2,250,517.93	FURNITURE & FIXTURE		
	As per Annexure-F		3,246,375.93
6,159.90	WATER COOLER & REFRIGERATION		
	As per Annexure-G		6,159.90
2,029.90	TEACHING AID EQUIPMENT		
	As per Annexure-H		2,029.90
	Balance c/d		10,886,301.09



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Page 1 of 3
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REVIOSU YEAR AMOUNT (RS.)	LIABILITIES	CURRENT YEAR AMOUNT (RS.)
32,302,203.21	B/F	35,677,358.21
32,302,203.21		35,677,358.21

PREVIOUS YEAR AMOUNT (RS.)	ASSETS	CURRENT YEAR AMOUNT (RS.)
14,877,930.98	B/F	16,211,951.98
300.00	Security (Water Jar)	
	CASH & BANK BALANCES	300.00
0.00	Cash	
14,036,648.23	Canara Bank (Recurring)	17,070,810.23
2,000.00	Principal's Imprest	2,000.00
0.00	Postage in hand	2,830.00
3,385,324.00	Canara Bank (Non-recurring)	17,075,640.23
32,302,203.21		2,389,466.00
		35,677,358.21

SECTION OFFICER
[Signature]
Auditor's Report

BURSAR
[Signature]

PRINCIPAL
[Signature]

TREASURER
[Signature]

CHAIRMAN
[Signature]

As per our Separate report of even date annexed

For Narender Singh & Co.
 Chartered Accountants
 FRN - 015455N

Narender Singh

(C.A. Narender Singh)
 Partner
 M.No. 089004

Place : Delhi

Dated : 10/01/2013

[Signature]

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STATEEED SUKHDEV COLLEGE OF BUSINESS STUDIES
GENERAL FUND ACCOUNT

(16)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH-2011

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCES			
Canara Bank	17,421,972.23	Teaching Staff Pay	9,949,311.00
Principal's Imprest	2,000.00	Teaching Staff A.G.P.	2,206,867.00
Postage in hand	0.00	Teaching Staff D.A.	4,650,367.00
Cash	0.00	Teaching Staff H.R.A.	3,231,431.00
	<u>17,423,972.23</u>	Teaching Staff Transpt. Allow	1,165,525.00
GRANT-IN-AID		Teaching Staff other Allow.	3,600.00
Recurring (Delhi Admn.)		Reimb. Of Tuition Fee	168,000.00
Non-Recurring (Delhi Admn.)	39,000,000.00	New Pension Fund	<u>201,509.00</u>
Eco Club	10,000.00		
		Administrative Staff Pay	1,995,884.00
Tuition Fee	127,782.00	Administrative Staff Grade Pay	507,280.00
Admission Fee	2,170.00	Administrative Staff D.A.	1,057,785.00
Computer Lab. Fee	215,820.00	Administrative Staff C.C.A.	154.00
Identity Card Fee	5,080.00	Administrative Staff H.R.A.	689,817.00
Library & Reading Room Fee	534,700.00	Administrative Staff Trans Allow	377,922.00
Magazine Fee	115,350.00	Administrative Staff W.Allow.	1,471.00
Water & Electricity Fee	76,900.00	Administrative Staff other Allow.	13,829.00
Garden Fee	23,070.00	Reimb. Of Tuition Fee	105,600.00
PGDCA Course Fee	90,000.00	Bonus	31,086.00
B.Sc. (H) Comp. Science	1,785,000.00	New Pension Fund	<u>25,561.00</u>
MISC. INCOME	2,975,872.00		
Sundries		Library Staff Pay	884,927.00
License Fee	576,647.00	Library Staff Grade Pay	215,225.00
Loss of Book	26,990.00	Library Staff D.A.	470,115.00
	<u>1,180.00</u>	Library Staff C.C.A.	202.00
		Library Staff H.R.A.	328,990.00
PROVIDENT FUND SUBSCRPN.		Library Staff Transallow	169,832.00
Deduction from Salary	2,810,300.00	Library Staff W.Allow.	1,440.00
Deposited in P.F. A/C	2,810,300.00	Library Staff Other Allow.	40,400.00
	<u>0.00</u>	Reimb. Of Tuition Fee	17,897.00
PROVIDENT FUND LOAN		Bonus	13,816.00
Deduction from Salary	78,000.00	New Pension Fund	<u>1,121.00</u>
Deposited in P.F. A/C	78,000.00		
	<u>0.00</u>	Balance c/d	28,496,964.00
Balance c/d	60,014,661.23		



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INDEBIT

B/F	AMOUNT (Rs.)
	60,014,661.23
INCOME TAX	
Deduction from Salary	2,432,548.00
Less Amt. Deposited in S.B.I.	2,432,548.00
0.00	
TEACHERS WELFARE FUND	
Deduction from Salary	9,600.00
Less : Payment	9,600.00
0.00	
GROUP INSURANCE SCHEME	
Deduction from Salary	607,097.00
Less : Payment	607,097.00
0.00	
UNIVERSITY KARAMCHARI UNION	
Deduction from Salary	1,995.00
Less : Payment	1,995.00
0.00	
LAB. STAFF ASSOCIATION	
Deduction from Salary	48.00
Less : Payment	48.00
0.00	
ADVANCES	
Recovery of College Advances	709,809.00
RECOVERY OF ADV. TO STAFF	
Scooter	23,300.00
Festival	600.00
Computer Advance	18,000.00
Car	12,000.00
53,900.00	
W.U.S.	
Deduction from Salary	1,860.00
Less : Payment	1,800.00
60.00	
Interest on Vehicle Adv.	10,213.00
Retirement Benefit	347,111.00
Balance c/d	61,135,754.23

PAYMENTS

B/F	AMOUNT (Rs.)
	28,496,964.00
Computer Staff Pay	877,802.00
Computer Staff Grade Pay	222,505.00
Computer Staff D.A.	458,193.00
Computer Staff C.C.A.	0.00
Computer Staff H.R.A.	317,080.00
Computer Staff Transallow	130,292.00
Computer Staff W.Allow.	2,160.00
Reimb. Of Tuition Fee	93,077.00
Bonus	23,602.00
New Pension Fund	28,795.00
2,153,506.00	
Class IV Staff Pay	1,328,639.00
Class IV Staff Grade Pay	282,071.00
Class IV Staff D.A.	632,675.00
Class IV Staff C.C.A.	0.00
Class IV Staff H.R.A.	413,470.00
Class IV Staff Transallow	199,032.00
Class IV Staff W.Allow.	7,918.00
Class IV Staff Other Allow.	1,510.00
Reimb. Tuition Fee	51,079.00
Bonus	44,902.00
New Pension Fund	79,680.00
LTC/HTC	326,593.00
Security Services Expenses	243,752.00
Pension	1,279,826.00
Honorarium	58,181.00
58,181.00	
Payment of College Advance	786,809.00
ARRAARS (6th Pay Commission)	
Teach. Staff	176,085.00
Non-Teach. Staff	453,316.00
629,401.00	
Encash ment of Leave (LTC)	58,971.00
Balance c/d	37,065,979.00



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RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
B/F	61,135,754.23	B/F	37,065,979.00
SC/ST KARAMCHARI UNION		FURNITURE & FIXTURE	
Deduction from Salary	360.00	Purchased during the year	995,858.00
Less : Payment	360.00	Add : Repair & Rept. Of Furniture	43,902.00
T.D.S. - Venders			
Deduction	14,788.00		
Payment	14,788.00	MAGAZINE EXPENSES	
NEW PENSION FUND		LIBRARY EXPENSES	
Collection	655,332.00	Library Books	317,328.00
Less : Payment	655,332.00	Library Contingency	85,361.00
Teaching Staff Special Pay	39,774.00	Computer Stationary	19,245.00
		Maint. Of Computer & U.P.S.	130,020.00
Security (Furniture & Fixture)			
M/S Rajdhani Furniture	45,129.00	ADMINISTRATIVE EXPENSES	
		Advertisement	99,255.00
		Postage	23,970.00
		Domestic Travelling Expenses	67,246.00
		Audit Fee	3,000.00
		Maint. Of Generator Set	143,585.00
		Annual Day Expenses	3,000.00
		Contingency	53,620.00
		Guest Speaker	2,960.00
		Governing Body Exp.	27,900.00
		Medical Reimbursement	995,708.00
		Telephone Expenses	75,991.00
		Insurance	26,743.00
		Printing & Stationary	136,911.00
		Uniform & Liveries	65,950.00
		Water & Electricity Charges	1,146,431.00
		Garden Expenses	9,850.00
		Maint of Teach. Aid Equipment	25,753.00
		Maint. Of Staff Car	11,2215.00
		Maint. Of College Bus	44,000.00
		Training & Development Program	1,800.00
		Case Material	7,770.00
		Publication	0.00
Balance c/d	61,220,657.23	Balance c/d	41,732,361.00



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RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
B/F	61,220,657.23	B/F	41,732,351.00
		Legal Exp.	18,200.00
		Security (Canteen)	5,000.00
		CLOSING BALANCES	
		Cash	
		Canara Bank (Recurring)	17,070,810.23
		Principal's Imprest	2,000.00
		Postage	2,830.00
		Canara Bank (Non-Recurring)	2,389,466.00
	61,220,657.23		19,465,106.23
			61,220,657.23

SECTION OFFICER *Devi*
Auditor's Report

BURSAR *A*

PRINCIPAL *Parva*

TREASURER *Shreyanshu*

CHAIRMAN *Prasanna*

As per our Separate report of even date annexed

For Narender Singh & Co.
Chartered Accountants
FRN - 015455N

Narender Singh
(C.A. Narender Singh)
Partner

M.No. 089004

Place : Delhi

Dated : 10/01/2013

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PREVIOUS YEAR AMOUNT (RS.)	EXPENDITURE	CURRENT YEAR AMOUNT (RS.)	INCOME		CURRENT YEAR AMOUNT (RS.)
			PREVIOUS YEAR AMOUNT (RS.)	INCOME	
37,819,212	B/F	37,559,464	42,897,903		42,987,787
0	UGC Grant	0			
	OFFICE EXPENSES				
24,033	Contingency (Misc. Expenses)	53,620			
44,142	Domestic Travelling Expenses	67,246			
0	Audit Fee	3,000			
72,516	Maint. Of D.G. Set	143,585			
17,750	Computer Stationary	19,245			
104,961	Maint. Of Staff Car	112,215			
25,607	Maint. Of Teach. Aid Equip.	25,753			
90,950	Maint. Of Computer & UPS	130,020			
147,997	Telephone Expenses	75,991			
96,457	Printing & Stationary	136,911			
874,912	Water & Electricity	1,146,431			
5,500	Garden Expenses	9,850			
133,620	Advertisement	99,255			
17,450	Postage	23,970			
52,058	Maint. Of College Bus	44,000			
2,314	Suspense Account	2,091,092			
3,368,424	Excess of Income over Expenditure	3,337,231	42,897,903		42,987,787

Auditor's Report

As per our Separate report of even date annexed

SECTION OFFICER *[Signature]*

BURSHAR *[Signature]*

PRINCIPAL *[Signature]*

TREASURER *[Signature]*

CHAIRMAN *[Signature]*

For Narender Singh & Co.
Chartered Accountants
FRN - 015455N

Narender Singh
(C.A. Narender Singh)
Partner

M.No. 089004

Place : Delhi

Dated : 10/01/2013

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EXPENDITURE				INCOME			
PREVIOUS YEAR AMOUNT (RS.)	EXPENDITURE	CURRENT YEAR AMOUNT (RS.)	PREVIOUS YEAR AMOUNT (RS.)	INCOME	CURRENT YEAR AMOUNT (RS.)		
37,819,212	B/F	37,559,464	42,897,903		42,987,787		
0	UGC Grant	0					
	OFFICE EXPENSES						
24,033	Contingency (Misc. Expenses)	53,620					
44,142	Domestic Travelling Expenses	67,246					
0	Audit Fee	3,000					
72,516	Maint. Of D.G. Set	143,585					
17,750	Computer Stationary	19,245					
104,961	Maint. Of Staff Car	112,215					
25,607	Maint. Of Teach. Aid Equip.	25,753					
90,950	Maint. Of Computer & UPS	130,020					
147,997	Telephone Expenses	75,991					
96,457	Printing & Stationary	136,911					
874,912	Water & Electricity	1,146,431					
5,500	Garden Expenses	9,850					
133,620	Advertisement	99,255					
17,450	Postage	23,970					
52,058	Maint. Of College Bus	44,000					
2,314	Suspense Account	0					
3,368,424	Excess of income over Expenditure	3,337,231	42,897,903		42,987,787		

Auditor's Report

As per our Separate report of even date annexed

SECTION OFFICER *[Signature]* BURSAR *[Signature]* PRINCIPAL *[Signature]* TREASURER *[Signature]* CHAIRMAN *[Signature]*

For Narender Singh & Co.
Chartered Accountants
FRN - 015455N

Narender Singh
(C.A. Narender Singh)
Partner
M.No. 089004

Place : Delhi
Dated : 10/01/2013

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
VIVEK VIHAR, DELHI-110 095

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FORM G.F.R. 19-A

(See Government of India's decision (1) below rule 150)

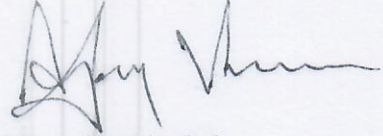
UTILISATION CERTIFICATE 2010-2011 (RECURRING)

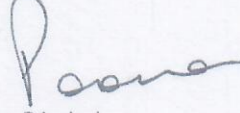
S.No.	Letter No.	Amount
1	DHE-3(1)/Rec.-GIA/2010-11/1133-50 Dated 09/06/2010	10,000,000
2	DHE-3(1)/Rec.-GIA/2010-11/P.F./5846-63 Dated 20/10/2010	10,000,000
3	DHE-3(1)/Rec.-GIA/2010-11/7866-79 Dated 01/03/2011	6,000,000
4	DHE-3(1)/Rec.-GIA/2010-11/P.F./8118-37 Dated 25/03/2011	13,000,000
	TOTAL	39,000,000


Certified that out of Rs. 3,90,00,000/- of grant-in-aid sanctioned during the year 2010-2011 in favour of Shaheed Sukhdev College of Business Studies under Department letter number(s) given in the margin plus Rs. 41,19,632/- collected as fees/other receipts and Rs. 1,40,38,648.23 on account of unspent balance of the previous year (all three figures totaling to Rs. 5,71,58,280.23), a sum of Rs. 4,00,82,640/- has been utilised for the

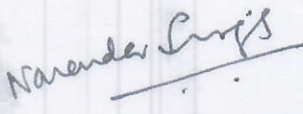
purpose for which it was sanctioned and that the balance of Rs. 1,70,75,640.23 (Bank-Rs. 1,70,70,810.23 + Imprest-Rs. 2,000 + Postage in hand - Rs. 2830) remained unutilised at the end of the year and will be adjusted towards the grant-in-aid payable during the next year 2011-2012.

2 Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.


 Treasurer, Governing Body
 Shaheed Sukhdev College of Business Studies
 (University of Delhi)
 Vivek Vihar, Phase-II, Delhi-110 095


 Principal
 Shaheed Sukhdev College of Business Studies
 (University of Delhi)
 Vivek Vihar, Phase-II, Delhi-110 095


 Chairman, Governing Body
 Shaheed Sukhdev College of Business Studies
 (University of Delhi)
 Vivek Vihar, Phase-II, Delhi-110 095


 M. No - 89004

NARENDER SINGH & CO.
 Chartered Accountants
 3-33, Christin Colony, Pata Chaud,
 Delhi University, Delhi-110 007

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**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
VIVEK VIHAR, DELHI-110 095**

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FORM G.F.R. 19-A

(See Government of India's decision (1) below rule 150)

UTILISATION CERTIFICATE 2010-2011 (NON RECURRING)

S.No.	Letter No.	Amount
	NIL	

Certified that out of Rs. NIL of grant-in-aid sanctioned during the year 2010-2011 in favour of Shaheed Sukhdev College of Business Studies under Department letter number(s) given in the margin plus Rs. 33,85,324/- on account of unspent balance of previous year a sum of Rs. 9,95,858/- has been utilised for the purpose for which it was sanctioned and that the balance of Rs. 23,89,466/- remaining unutilised at the end of the year and will be adjusted towards the grant-in-aid

payable during the next year 2011-2012.

- 2 Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

[Signature]
Treasurer, Governing Body
Shaheed Sukhdev College of Business Studies
(University of Delhi)
Vivek Vihar, Phase-II, Delhi-110 095

[Signature]
Principal
Shaheed Sukhdev College of Business Studies
(University of Delhi)
Vivek Vihar, Phase-II, Delhi-110 095

[Initials]

[Signature]

Chairman, Governing Body
Shaheed Sukhdev College of Business Studies
(University of Delhi)
Vivek Vihar, Phase-II, Delhi-110 095

[Signature]
M.No - 89004

NARENDER SINGH & CO.
Chartered Accountants
B-35, Christain Colony, P-10 Chest,
Delhi University, Delhi-110017



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

Sr. NO. .05 / Para 03 (2011-12): Grant in aid of Rs. 2 lakh for minor repair and maintenance

Vide sanction no. 2752-71 dated 5/12/2011, GIA of Rs. 2 lakh was granted to the college for routine minor repair etc. As per the sanction separate GIA register was to be maintained, separate UC was to be submitted and the expenditure was to be incurred for the purpose for which it had been sanctioned. The unspent balance of any was t be returned to the GNCTD. On scrutiny of records it revealed that —

- No expenditure was incurred out of above GIA
- Separate UC 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 conditions of GIA. compliance be shown to audit.

REPLY:

The recurring grant for minor repair and maintenance was sanctioned by DHE during the FY 2010-11 vide letter no. F.No./ DHE-9 (12)/ 2011-12/PF, which was duly revalidated by DHE for use in FY 2011-12 vide letter ref. No. F.No. DHE -3 (28)/rec-GIA/2011-12 dated 24.10.2011 (**Annexure 01**). The sanctioned grant was utilized for the purpose (i.e. minor repair and maintenance) for which it was sanctioned. The balance, if any, was carried forward to the next financial year.

The audited Utilization Certificate (**copy attached as annexure 02**) of the said Grant-in-Aid of Rs.2 lakhs was prepared with merging of Grant-in-Aid (Recurring) and sent to the DHE. The UC for the year 2011-12

In light of above, the audit para may be dropped



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

(27)

F.NO DHE-9(12)2011-12/PF/
To

Dated:-

Recur

2011-12

(3)

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

Sub:- Grant-in - Aid to 100% funded colleges, Dr. B.R.Ambedkar University, Guru Gobind Singh Indraprastha University, National Law University and Delhi Institute of Heritage Research and Management for additional funds for routine minor repairs and maintenance etc.

Sir,

I am directed to convey the sanction of the Pr. Secretary (Hr. Education), Govt. of NCT of Delhi to the payment of Rs. 32.00 Lakh (Rs. Thirty two lakh only) i.e. Rs. 2.00 lakh (Rs. two lakh only) per Institute/University (Rupees Two Lakh each only) to incur the expenditure for routine minor repairs and maintenance etc. during the current financial year 2011-2012, as per the detail given below.

S.No	Name of college	Amount (Rs. in lakh)
1	Acharya Narendra Dev College	2.00
2	Deen Dayal Upadhaya College	2.00
3	Bhim Rao Ambedkar College	2.00
4*	Bhaskracharya College of Applied Sciences	2.00
5	Keshav Mahavidyalaya	2.00
6	Shaheed Sukhdev College of Business Studies	2.00
7	Shaheed Rajguru College of Applied Sciences for Women	2.00
8	Maharaja Agrasen College	2.00
9	Bhagini Nivedita College	2.00
10	Maharishi Valmiki College Education	2.00
11	Indira Gandhi Institute of Physical Education & Sports Sciences	2.00
12	Aditi Mahavidyala	2.00
13	Dr. B R Ambedkar University	2.00
14	Guru Gobind Singh Indraprastha University	2.00
15	National Law University	2.00
16	Delhi Institute of Heritage Research and Management	2.00
	TOTAL=	32 lakh

H/S Bursar
inform the
secretary
same

This issues as per the instruction issued by the Finance Department vide Govt. Order No.PA/DSF/(Infra)/FD/2011-12/DSIV/3386-3400 dated 25.7.2011. As per the Para 1(vi) of this Govt. Order issued by Finance Department, Government of Delhi the said amount is meant for routine minor repairs and small repairs and maintenance shall include items such as replacing a broken window pan, a non-functional tap, an electrical switch/wiring, or wash basin, white wash, etc. This fund can not be utilized for any other purpose whatsoever including such items as purchase or repair of equipments, furnishing items etc.

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.

1. The grant is sanctioned subject to the following conditions:-
 - a) An expenditure report on monthly basis shall be submitted to this Directorate
 - b) A separate GIA register will be maintained as per GFRs
 - c) A statement of accounts duly audited by a Chartered Accountant or a Govt Auditor with a Utilization Certificate should be furnished to the Govt. within the prescribed time.
 - d) The accounts of the college shall be open for inspection by the office of Directorate of Audit and/or Govt. NCT of Delhi
 - e) That the college shall observe all the formalities provided in G.F.Rules.
 - f) The amount shall be spent strictly in accordance with the economy instructions issued by Finance Department from time to time
 - g) Permission is accorded to carry forward/unutilized grants of the previous year, if any.
 - h) 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.

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

Office of Business
D2
177
24/X/2011
M2

NO DHE-3(28)/Rec-GIA/2011-2012/

To

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

Recum Dated:-
2011-12
(2)

Sub- Grant- in - Aid to 100% funded twelve colleges during the year 2011-12 for Recurring Expenditure (IInd Installment) (Non-Plan).

Sir,

I am directed to convey the sanction of the Hon'ble Lt. Governor, Delhi to the payment of IInd Installment of Grant-in-Aid of Rs.39.72 (Thirty Nine Crore Seventy Two Lakh only) as under during the current financial year 2011-2012 with permission to utilize the unspent balance of the financial year 2010-2011 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.	Bhagini Nivedita College	1.53
2	Keshav Mahavidyalaya	4.00
3.	Bhaskaracharya college of Applied Sciences	3.43
4	Bhim Rao Ambedkar College	5.71
5.	Shaheed Rajguru College of Applied Sciences for Women	1.94
6.	Indira Gandhi Institute of Physical Education and Sports Sciences.	4.00
7.	Deen Dayal Upadhyaya College	3.84
8	Acharya Narendra Dev College	5.00
9	Shaheed Sukhdev College of Business Studies.	1.10
10	Aditi Mahavidyalaya	3.10
11.	Maharaja Agrasen college	5.57
12.	Maharshi Valmiki College of Education	0.50
	TOTAL	39.72

A/c/Bursar
for

24/10/2011

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

B. 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 accordance with the pattern of assistance approved by the Govt. of NCT of Delhi.
8. That the college shall observe all the formalities provided in G F Rules (2009)
9. The report of Directorate of Internal Audit for the year 2009-2010/2010-11 along with Action taken report with all outstanding old Paras of previous years will be submitted by the college at the earliest.
10. The amount shall be spent strictly in accordance with the economy instructions issued by Finance Department from time to time.
11. Permission is accorded to carry forward/unitized grants of the previous year, if any
12. 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
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.

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14. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase or those projects executive of which necessary and in public interest.
15. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for targets, which have been assigned to the grantee institution by the Administrative Department.
16. The Administrative Department 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 to whether the GIA should be continued or not.
17. The Administrative Department may ensure that Utilization Certificate is submitted by the grantee institution within the prescribed time. Further grant will be released only after submission of Utilization Certificate in respect of GIA released during last financial year 2010-2011.
18. The procedure as prescribed in GFR and the OM/circulars by FD/CVC is duly followed while purchasing goods/services and while executing projects/work contracts.
19. The Administrative Department 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 Administrative Department 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. OM No.F. 16/2/2010-AC/dsfa/dsIII/1185-1197 dated 06/09/11 of Finance Deptt. & Government Order No. F.12/3/2010-AC/dsfa/dsIII/914-921 dated 18/7/2011 should be strictly followed.(copy enclosed).
23. Admn Deptt. will furnish report for 2010-11 of Finance Deptt.
24. The Admn. Deptt. should ensure that upto date Audit of Accounts of these colleges is got conducted through Directorate of Audit, Govt of NCT of Delhi before sending the file for release of 3rd installment of GIA to the 12 Degree college.
25. The grant along with its counterpart share and unspent balance of 2010-2011 should be spent before 31st March, 2011. If a part of it 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 of its being carried over to the following year.
26. The Expenditure involved on this account is debited to the Major Head "2202" J.I. University & Higher Education J.I (1)(1)(1) Grant-in-Aid to Degree Colleges under demand No 6 of the Delhi Area for the year 2011-2012(Non-Plan)
27. The certified book of account for financial year 2010-11 by the Chartered Accountant should be reached to this Directorate immediately.
28. This issues with the concurrence of Finance (Exp-I) Department vide their U.O No 273/DS-I dated 19/10/2011.

Yours faithfully,

(VIJENDER KUMAR)
Asstt. Director (Planning)

Dated:- 19/12/11

F NO DHE-3(28)/Rec-GIA/2011-2012

Copy forwarded to the following for information & necessary action -

1. The Principal, Bhagani Nivedita College, Kaur 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, Jhilmil colony, Vivek Vihar, Delhi-95
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
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 Valmiki College of Edn, Geeta Colony, Delhi-31
13. The Pay Account Officer, No.IX, Old Sectt., Delhi through DDO
14. Dy. Secy Fin (Exp.), 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. Sr. Accounts Officer, ELFA, Dte. of Audit, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi-110002
18. The Audit Officer, Office of AG(Audit), Delhi AGCR Building, IP Estate, New Delhi.
19. DCA(A), Directorate of Internal Audit, Delhi Secretariat, IP Estate, New Delhi.
20. Sanction Registrar

(VIJENDER KUMAR)
Asstt. Director (Planning)

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
VIVEK VIHAR, DELHI-110 095

FORM G.F.R. 19-A

(See Government of India's decision (1) below rule 150)

UTILISATION CERTIFICATE 2011-2012 (RECURRING)

S.No.	Letter No.	Amount
1	F.No.DHE-3(28)/Rec.-GIA/2011-12/545-564 Dated 02/06/2011	1,20,00,000
2	F.No.DHE-3(28)/Rec.-GIA/2011-12/2023-2042 Dated 19/10/2011	1,10,00,000
3	F.No.DHE-9(12)/2011-12/PF/2752-2771 Dated 05/12/2011	2,00,000
4	F.No.DHE-3(28)/Rec.-GIA/2011-12/3569-3588 Dated 08/02/2012	1,10,00,000
	TOTAL	3,42,00,000

Certified that out of Rs. 34,200,000/- of grant-in-aid sanctioned during the year 2011-2012 in favour of Shaheed Sukhdev College of Business Studies under Department letter number(s) given in the margin plus Rs.38,17,830/- collected as fees/other receipts and Rs. 1,70,75,640.23 on account of unspent balance of the previous year (all three figures totaling to Rs. 5,50,93,470.23), a sum of Rs. 4,75,55,201/- has been utilised for the

purpose for which it was sanctioned and that the balance of Rs. 75,38,269.23 (Bank-75,35,763.23 + Imprest-2,000 + Postage- 506) remained unutilised at the end of the year and will be adjusted towards the grant-in-aid payable during the next year 2012-2013.

- 2 Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kind of Checks Exercised

- 1 Purchases have been made in accordance with the procedure laid down in G.F.R./University of Delhi.
- 2 Salary has been disbursed according to sanctioned strength.
- 3 Employees have drawn salary from one source only.

D.L.M.
15/01/14
Treasurer, Governing Body
Shaheed Sukhdev College of Business Studies
(University of Delhi)
Vivek Vihar, Phase-II, Delhi-110 095

[Signature]
Principal
Shaheed Sukhdev College of Business Studies
(University of Delhi)
Vivek Vihar, Phase-II, Delhi-110 095



G. Mrs.
Chairman, Governing Body
Shaheed Sukhdev College of Business Studies
(University of Delhi)
Vivek Vihar, Phase-II, Delhi-110 095

[Signature]
M. No - 089004

Date: 15/01/14

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

Sr. NO. 06 / Para -03(2012-13): Non observing the codal formalities for purchase of furniture

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

As per Rule 251 of GFR and as per the I T department, Govt. of NCTD method of limited e-tender is to be adopted in case of procurement between 2 to 25 lakhs whereas 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 economic ban on purchase of furniture. The college authority provided a letter of higher education department conveying the finance approval of Rs. 5 lakh (letter no. 13 (27) Misc/ 100%/2011-12/3936-3945 dated 22.3.12), since the purchase value of furniture as per ledger during 12-13 was Rs. 6,77,096/-, the college authorities are requested to take ex-post facto approval of Rs. 6,77,096 rom finance department for relaxation of economy ban of purchase of furniture as required in delegation of financial powers.

REPLY:

The observation of the audit team has been noted and the college has already initiated the process to adopt e-procurement for all future purchases as per GFR 251.

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 reminders in this regard but the approval is yet to come from DHE.

In light of above, the audit para may be dropped

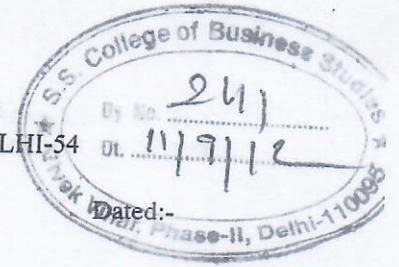


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Recurring A/c
2012-13

(32)

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.

(2)

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.	Mataji Agra college	5.00
9.	Bhagwati 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
Plan

Page no.1-4



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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.



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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/2012-2013/2791-2888
Copy forwarded to the following for information & necessary action:-

Dated:- 07/09/2012

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.

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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.)
Acctts. Officer (Hr. Edn.)
Tel./Fax No. 011-23831013/23831012

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

Sr NO. 07 / Para -01 (2013-14): Non observing the codal formalities for purchase of furniture

SSCBS purchased 3 godrej almirah and 6 door book case amounting Rs. 147142/- from M/s Corporate Trade, an authorized dealer of Godrej & Boyce Mfg. Co. Ltd. at DGS&D rate during the FY 2013-14 and made the payment guide ch no. 652173 date 31.3.14. As per delegation of financial power issued in FD, GNCTD, 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 FD as required in delegation of financial power under intimation to audit.

REPLY:

The college has followed GFR rule no. 151 "Limited tender" to procure the furniture worth Rs. 1,47,142/- to facilitate academic related activities in the college and to ensure that the teaching learning process of students is not affected due to non availability of required furniture in the college. The Governing Body (Competent Authority) approved the purchases in its meeting held on 30.04.2013 .

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 reminders in this regard but the approval is yet to come from DHE.

In light of above, the audit para may be dropped



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- (7). To report that a total sum of ₹ 12,910/- was paid to Mr. Amit Bansal, Advocate in cases of Mr. S.K. Jain, Dr. Tribhuvan Kumar & Mr. Atul Bhardwaj pending in the Hon'ble High Court of Delhi as per University of Delhi rules.

Noted and Approved.

SUPPLEMENTARY AGENDA:

- (1). To report the formation of a new course namely "Baccalaureate in Management Studies" after the merger of BBS & BFIA courses and now to merge the seats in 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., Department of Business Studies for grant of Child Care Leave from 15th Nov, 2013 to 15th April, 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 the GFR (administrative approval already taken in GB meeting held on 02.07.12):

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

* Vat extra as applicable

Approved.

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

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- (4). To take administrative and financial approval for purchase of the following items as per the GFR:

SL. NO.	PARTICULARS	QUANTITY	RATE (APPROX.)	TOTAL AMOUNT (APPROX.)	FUND
1.	Almirah	01	11,000/-	11,000/-	NCCMP
2.	Stablizer	20	3,000/-	60,000/-	APC
TOTAL				71,000/-*	

* Vat extra as applicable

Approved.

- (5). To report that Dr. Tarannum Ahamd, Associate Prof., Department of Business Studies has joined her duties back with the college on 26/4/13 after availing CCL from 5/2/13 to 25/4/13.

Noted and Approved.

- (6). To consider and approve the recommendations of the Sub-Committee under the convenorship of Treasurer formed for purchase of Student and Staff Information Automation System.

The GB resolved to make a Sub-Committee of Treasurer, Ms. Mahrukh Singh and Dr. Sanjeev Kumar to take a final decision in identifying and allotting the contract. The GB also recommended to expedite this so as to implant this before the commencement of the new academic session starting July 2013.

- (7). To report the receipt of observations from the Inquiry Officer and legal opinion from the lawyer in the LTC Inquiry case of Mr. Atul Bhardwaj, Technical Assistant as per directions of the Governing Body in its meeting held on 1st April, 2013.

Based on the legal opinion received via email dt. April 29, 2013, GB resolved to make a Sub-Committee of the Treasurer, Ms. Mahrukh Singh and Dr. Sanjeev Kumar to examine the representation dt. March 13, 2013 of the concerned employee and then recommend a further course of action in this matter.

Misc. Points:

- Based on the representation received from Dr. Tanuja Sharma, Ex-Associate Prof., SSCBS by two of the members, the issue of payment of Dearness Relief in pension to her was taken up to which two members were of the opinion that she is entitled to get Dearness Relief in pension and three members were of the opinion that as she is already in receipt of the DA from her present employment as certified by the present employer,

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

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

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

Sr. NO. 08 / Para -02 (2014-16): Non disposal of condemned articles amounting to Rs. 72,69,748/-

During the audit of SSCBS for the period 2014-16, it was observed that various IT items amounting to Rs 72,69,748/- are declared as obsolete and unserviceable by the condemnation committee of the college video minutes of the meeting dated 09.06.2016 and 27.06.2016. The total articles declared condemned includes articles amounting to Rs. 58,79,723/- already pointed out in the audit para 07 of audit report of 2012-13, but still lying in the college pending disposal. With the passage of time the value of these articles are losing their residual value.

Immediate action may be taken to dispose of these condemned articles as per provisions of the rules and regulations by the FD under intimation to audit.

REPLY:

- The goods worth Rs.72,69,748/- (book value) were declared condemned with residual value of Rs.94,444/-. **(Annexure 1)**
- The college issued a tender for the same on 20.04.2017. **(Annex 2)**
- In this context, the college received seven quotations from vendors. The comparative statement is enclosed herewith. **(Annex 3)**
- The order was placed to M/s B.S. Chawla & Co. for the highest bid of Rs.3,48,000/-. **(Annex 4)**
- The college received an amount of Rs.3,48,000/- on 18.08.2017. Copy of bank statement enclosed herewith) **(Annex 5)**

In light of the above, the audit para may be dropped.



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Annexure III (40)

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

Report of Obsolete and Unserviceable Stores for Disposal

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Item No.	Store Ref.	Particulars of Stores	Quantity / Weight	Book Value/Purchase Value	Year of Purchase	Folio	Reduce Value (Rs.)	R.D.P
1	Maint. A/c	Vacuum Cleaner	1	3650.00	27/02/1989	MR-131	1.00	100.00
2	Maint. A/c	FLOPPY STORAGE BOX	4	770.00	18/03/1989	MR-61	1.00	10.00
3	Maint. A/c	Elent C.V.T., 350 V.A (Sl. No. J032819)	1	2750.00	9/4/1990	MR-51	1.00	100.00
4	Maint. A/c	Elent C.V.T., 500 V.A (Sl. No. J040313)	1	3960.00	9/4/1990	MR-51	1.00	100.00
5	Maint. A/c	Mini Vac Cleaner	1		06/03/1991	MR-205	1.00	100.00
6	Maint. A/c	Elent C.V.T., 250 V.A (Sl. No.)	3	9226.80	25/02/1992	MR-51	1.00	100.00
7	Maint. A/c	Elent C.V.T., 500 V.A (Sl. No.)	5	25630.00	25/02/1992	MR-51	1.00	100.00
8	Maint. A/c	Printer Cable	2	220.00	13/01/1995	MR-265	1.00	20.00
9	Maint. A/c	FLOPPY STORAGE BOX	3	1104.70	6/11/1995	MR-61	1.00	10.00
10	Maint. A/c	LOGSHINE-12 Port Serial No. : 50813401	2	28000.00	13/06/1996	MR-311	1.00	30.00
11	Maint. A/c	HP Laser Jet 6L Serial No. : JPZT048802	1	20370.00	29/09/1997	L2-318	2.00	500.00
12	Maint. A/c	EX-1050, 132 Col. DMP Serial No. :	4	61200.00	31/03/1997	MR-44	6.00	400.00
13	Maint. A/c	LANBIT-16 Port Serial No. : BHP2003095	1	9396.00	31/03/1997	MR-311	1.00	50.00
14	Maint. A/c	Multimedia Kit+ External CD-ROM	1	13100.00	31/03/1997	MR-327	1.00	50.00
15	Maint. A/c	FLOPPY STORAGE BOX 5.2	4	568.00	26/09/1997	L2-345	1.00	10.00
16	Maint. A/c	FLOPPY STORAGE BOX 3.5	4	560.00	26/09/1997	L2-348	1.00	10.00
17	Maint. A/c	EX-1050 Plus, 132 Col. DMP Serial No.	5	68000.00	30/06/1998	MR-44	12.00	500.00
18	Maint. A/c	COMPEX-8 Port Serial No.: 91172145	2	8000.00	31/07/1998	MR-311	1.00	20.00
19	Maint. A/c	Compaq EVO 320 Pentium-IV 2.4 Ghz, 128 MB RAM	30	1344540.00	31/03/2003	MR-367	1756.00	15000.00
20	Maint. A/c	UPS - 1 KVA Online (Enertech Make)	7	285434.20	31/03/2003	MR-257	373.00	2100.00
21	Maint. A/c	HP Compaq Laptop (NX-9010), 256 MB RAM, 80 GB HDD, 14" TFT	1	82628.00	31/03/2004	MR-371	180.00	1000.00

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

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Report of Obsolete and Unserviceable Stores for Disposal

Item No.	Store Ref.	Particulars of Stores	Quantity / Weight	Book Value/Purchase Value	Year of Purchase	Folio	Reduce Value (Rs.)	R.D.P 20310
22 ✓	Maint. A/c	HP Compaq EVO D 330 M Pentium-IV Computer, 128 MB RAM	15	589134.00	31/03/2004	MR-369	1282.00	7500.00
23 ✓	Maint. A/c	Wipro EX-330 + DX Dot Matrix Printers	2	21758.00	31/03/2004	MR-45	47.00	200.00
24 ✓	Maint. A/c	IBM Think Center Desktops (Model No. 8124-KQH)	11	389837.00	7/7/2005	MR-373	1414.00	5500.00
25 ✓	Maint. A/c	Lan Switch 24 Port (Netgear) (Sl. No. 1DW1693G0OB32)	1	5500.00	31/03/2005	MR-375	20.00	80.00
26 ✓	Maint. A/c	IBM Think Center Desktops (Model No. 8296-A92)	11	322927.00	31/06/2006	MR-381	1953.00	5500.00
27 ✓	Maint. A/c	Wipro EX-330 + DX Dot Matrix Printers 136 col.	2	24940.00	13/04/2006	MR-45 46	151.00	200.00
28 ✓	Maint. A/c	UPS - 5 KVA Online (APC Make) 60 Minutes Backup	1	68294.72	24/05/2006	MR-257	413.00	3000.00
29 ✓	Maint. A/c	UPS - 1 KVA Online (APC Make) 60 Minutes Backup	5	113796.80	24/05/2006	MR-258	688.00	1500.00
30 ✓	Maint. A/c	UPS - 5 KVA Online (APC Make) 60 Minutes Backup	1	68294.72	24/05/2006	MR-257	413.00	3000.00
	SOFTWARE							
31	Maint. A/c	MS-DOS VER 3.2	2	2200.00	29/11/1988	MR-101	1.00	1.00
32	Maint. A/c	MS-COBOL FOR DOS	2	3762.00	29/11/1988	MR-103	1.00	1.00
33	Maint. A/c	WORDSTAR-3.3	2	7920.00	29/11/1988	MR-105	1.00	1.00
34	Maint. A/c	FORTRAN FOR DOS	2	4702.50	29/11/1988	MR-107	1.00	1.00
35	Maint. A/c	BASIC COMPILER FOR DOS	2	2821.50	29/11/1988	MR-109	1.00	1.00
36	Maint. A/c	PASCAL FOR MS-DOS	2	4702.50	29/11/1988	MR-111	1.00	1.00
37	Maint. A/c	DBASE III PLUS	2	29700.00	29/11/1988	MR-113	1.00	1.00
38	Maint. A/c	LOTUS 1.1 A	2	11880.00	14/12/1988	MR-115	1.00	1.00
39	Maint. A/c	FRAMWORK III	1	13938.73	06/04/1989	MR-117	1.00	1.00
40	Maint. A/c	DBASE IV	2	36488.25	19/06/1989	MR-119	1.00	1.00
41	Maint. A/c	SUPERCALC V	4	54000.00	25/08/1989	MR-121	1.00	1.00
42	Maint. A/c	MS-DOS VER 4.01	8	35146.00	30/03/1989	MR-101	1.00	1.00

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

Report of Obsolete and Unserviceable Stores for Disposal

Item No.	Store Ref.	Particulars of Stores	Quantity / Weight	Book Value/Purchase Value	Year of Purchase	Folio	Reduce Value (Rs.)	R.D.P
43	Maint. A/c	MS-DOS VER 4.01	2	4000.00	21/02/1991	MR-102	1.00	1.00
44	Maint. A/c	SCO-UNIX O.S. Ver 3.2 (Including Novell Netware 3.1)	1	262043.00	19/05/1992	MR-249	1.00	1.00
45	Maint. A/c	Oracle for Unix Ver. 6.0	1	120000.00	31/03/1992	MR-250	1.00	1.00
46	Maint. A/c	MS-DOS VER 5.0	1	1000.00	26/05/1993	MR-102	1.00	1.00
47	Maint. A/c	MS-COBOL Ver. 5.0	1	50000.00	14/06/1993	MR-259	1.00	1.00
48	Maint. A/c	Turbo Pacal Ver. 7.0	1	3950.00	14/06/1993	MR-245	1.00	1.00
49	Maint. A/c	WORDSTAR - 6.0	1	6000.00	14/06/1993	MR-263	1.00	1.00
50	Maint. A/c	NASHOT - 15	2	3200.00	18/02/1994	MR-273	1.00	1.00
51	Maint. A/c	MS-WINDOWS 3.1	1	15215.00	18/02/1994	MR-277	1.00	1.00
52	Maint. A/c	LOTUS 1-2-3	1	13000.00	08/03/1994	MR-279	1.00	1.00
53	Maint. A/c	DBASE IV - 2.0	1	24950.00	28/03/1994	MR-283	1.00	1.00
54	Maint. A/c	SIDEKICK 2.0	1	6950.00	28/03/1994	MR-289	1.00	1.00
55	Maint. A/c	Clipper Ver. 5.2	1	45000.00	18/02/1994	MR-275	1.00	1.00
56	Maint. A/c	Turbo C++ Ver. 3.0	1	3950.00	28/03/1994	MR-281	1.00	1.00
57	Maint. A/c	Borland C++ Ver. 4.0	1	10950.00	28/03/1994	MR-285	1.00	1.00
58	Maint. A/c	Upgrade Dbase 4 1.0 5o 1.5	1	8950.00	28/03/1994	MR-287	1.00	1.00
59	Maint. A/c	Upgrade Dbase 4 1.0 5o 1.1	1	6950.00	28/03/1994	MR-287	1.00	1.00
60	Maint. A/c	Windows 95	1	3300.00	30/06/1998	MR-347	1.00	1.00
61	Maint. A/c	MS-OFFICE 97 Professional	1	12925.00	30/06/1998	MR-349	1.00	1.00
62	Maint. A/c	Windows NT Ver. 4.0	5	11550.00	30/06/1998	MR-353	1.00	1.00
63	Society A/c	LQ-2070 Dot Matrix Printer (SI No. 2YYY025143)	1	22500.00	19/04/1999	SR-1	4.00	100.00
64	Society A/c	EX-1050 +, 132 Col. Dot Matrix Printers (SI. No. EG9B085856)	1	15750.00	28/04/1999	SR-1	3.00	100.00

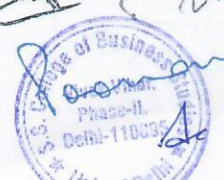
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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

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TENDER NOTICE

The under mentioned scrap items are to be disposed/written off **"AS IS WHERE IS BASIS"**. With details of terms and conditions as under:-

E Waste & Misc. Items

Terms and Conditions:-

1. Sealed Bid should be submitted in the name of Principal, Shaheed Sukhdev College of Business Studies, Vitek Vihar, Phase-02, New Delhi-110095, super scribed as 'Quotation for Scraps'.
2. The Bidder must be registered with Metal Scrap Trading Corporation (M.S.T.C), Sales Tax and Income Tax Authority. The bidder should submit self-attested copy of the M.S.T.C Registration Certificate and its validity and address proof, certificate for E-waste disposal is also be enclosed.
3. The Bidder should clearly mentioned the valid TIN/TAN Service No./PAN No.
4. Bidder must submit a Demand Draft for Rs. 5,000/- (Rupees Five Thousand Only) as Security Deposit amount in the name of Principal, Shaheed Sukhdev College of Business Studies, which will be refunded after finalization of the process except the highest 1st, 2nd and 3rd bidders.
5. The bidder can Physically inspect the scrap till 08/05/2017 between 10:00 A.M. to 3:00 P.M. on any working day (except Saturday, Sunday and Gazetted Holidays) and after that day no inspection will be allowed.
6. Last date for submission of bid is 09/05/2017 till 11:00 A.M.
7. The Bid must be submitted in the Dak Section of the College.
8. The tender will be opened on the same date day (09/05/2017) at 12:00 Noon.
9. The Tender will be offered to the highest bidder.
10. Incomplete Bid in any manner/ or submitted after due date would be summarily rejected.
11. The college will not be responsible for any postal delay or delay because of whatsoever reasons may be.
12. The full and final amount of the bid must be deposited by the successful bidder within 24 Hrs. of the award of the tender contract.
13. The amount has to be deposited in the shape of a Demand Draft drawn in favour of Principal issued by any branch of any Nationalized Bank situated in New Delhi as full and final payment.
14. Bidder is responsible for labor charges such as for packing and loading, if any.
15. In case the highest bidder will not lift the scraps within stipulated period the earnest money will be forfeited and the next higher bidder will be invited and so on.
16. The College reserves the right to reject any tender and may even cancel the process at any stage without assigning any reason thereof.
17. The college reserves the right to (i) Discontinue/terminate the process at any stage without being liable to any one and assigning any reason; (ii) And Exclude the party from any consideration if the documents/information is not provided as required or incomplete or lacking, or the college has sufficient ground that it can go against the college interests at any stage; and (iii) Take the appropriate steps action as warranted from time to time if not satisfied with the work or supplier and delivery of services as per rules in the interest of the college. Disputes, if any, shall be subject to Jurisdiction of Delhi courts.
18. Please provide the details of the individuals/ firm/company as per the "Annexure-I attached

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PRINCIPAL

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

Report of Obsolete and Unserviceable Stores for Disposal

Item No.	Store Ref.	Particulars of Stores	Quantity / Weight	Book Value/Purchase Value	Year of Purchase	Folio	Reduce Value (Rs.)	R.D.P
65	Society A/c	IBM APTIVA (Pentium-III) Serial No. BN112M5, BN112BV,BN112MS)	3	200069.00	16/01/2001	SR-7	94.00	500.00
66	Society A/c	HP Laser Jet-1200 Printers Serial No. i) CNCSL33576 ii)CNCSK26533 iii)CNCSK26507	3	67050.00	26/11/2001	SR-4	53.00	1500.00
67	Society A/c	Wipro LQ-1050 Gold Dot Matrix Printers (Sl. No. LG11008406, LG11008734)	2	26800.00	26/11/2001	SR-1	21.00	200.00
68	Society A/c	CD WRITER - HP 9600 SE (fitted in one IBM Netvista)	1	21000.00	26/11/2001	SR-11	16.00	1.00
69	Society A/c	Scanner - HP-5370 (Replaced with HP Scanjet 3670) Serial No. : CN43RS61RK	1	13650.00	26/11/2001	SR-14	6.00	200.00
70	Society A/c	Rewritable CDs	30	4200.00	26/11/2001	SR-12	2.00	1.00
71	Society A/c	IBM NETVISTA A-22p(Pentium IV)	20	1015300.00	26/11/2001	SR-9	796.00	10000.00
72	Society A/c	Wipro EX-330 + DX Dot Matrix Printers Serial No.: i) EP3J012970 ii)EP3J012977 iii)EP3J012022 iv)EP3H011663 v) EP3H011750	5	54436.00	12/11/2003	SR-02	71.00	500.00
73	Society A/c	UPS - 5 KVA Online (APC Make) (Sr. No. NS0549000445)	1	60441.00	24/12/2005	SR-51	219.00	3000.00
74	Society A/c	Wipro EX-330 + DX Dot Matrix Printers (Black)	8	70304.00	19/04/2006	SR-02	425.00	800.00
75	Society A/c	HP Compaq (DX-6120 MT) P-IV 3.0 Ghz, 512 MB RAM	25	1013470.00	19/04/2006	SR-59	6128.00	25000.00
76	Society A/c	HP Laserjet 1020 (Sr. No. CNC2071118)	2	16265.00	19/04/2006	SR-04	98.00	1000.00
77	Society A/c	Jack Pannel (24 Port), Dlink	1	10069.00	27/02/2006	SR-57	61.00	
78	Society A/c	HP Laserjet 1022 (Sr. No. CMDJ5B61SC)	1	9750.00	31/03/2006	SR-04	59.00	500.00
79	Society A/c	HP Laserjet 3050 (Sr. No. CNCJ204907)	1	13500.00	31/03/2006	SR-04	82.00	500.00
80	Society A/c	HP PSC 1410 All-in-one (Free with HP Laserjet 3050) (Sr. No. MY61JCC366)	1	0.00	31/03/2006	SR-04	1.00	300.00

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

Report of Obsolete and Unserviceable Stores for Disposal

Item No.	Store Ref.	Particulars of Stores	Quantity / Weight	Book Value/Purchase Value	Year of Purchase	Folio	Reduce Value (Rs.)	R.D.P
81	Society A/c	Lan Switch - Netgear 24 Port (Sr. No. 1DW1693G00B32) (1DW29C3Y03B77)	2	10799.36	9/3/2007	SR-65	109.00	160.00
82	Society A/c	Lan Switch - Netgear 24 Port (Sr. No. JS24148CB263144)	1	5400.00	29/06/2007	SR-65	54.00	80.00
83	Society A/c	UPS (Offline) Microtek Heritage (600 VA) (Sr. No. 8JUPNB207764)	1	1850.00	26/11/2008	SR-73	31.00	200.00
84	Society A/c	UPS (Offline) Microtek Heritage (600 VA) Sr. No. i) 9BUPNB229544 ii) 9BUPNB229565	2	3800.00	4/3/2009	SR-73	106.00	400.00
85	APC A/c	UPS - 10 KVA Online (APC Make) with 32 Batteries (17 AH/12 VA)	1	164900.00	8/1/2009	APC-05	4616.00	2000.00
86	Society A/c	Digital Trainers	15	48600.00	4/9/2002	SR-19	63.00	300.00
87	Society A/c	Digital Multimeter	1	1620.00	4/9/2002	SR-23	2.00	20.00
88	Society A/c	Extension Cord	6	972.00	19/12/2002	SR-27	1.00	60.00
89	Society A/c	PC Adapter	1	179.00	4/3/2002	SR-31	1.00	10.00
90	Society A/c	Boards	10	1400.00	4/3/2002	SR-33	2.00	100.00
91	Society A/c	Cutter and Stripper	2	50.00	5/2/2003	SR-41	1.00	20.00
92	Society A/c	Internal Modem 56 KBPS	1	650.00	18/02/2005	SR-49	2.00	10.00
93	Society A/c	3 Pin Power Cable	6	240.00	7/3/2008	SR-69	4.00	60.00

72,69,748

Handwritten signature/initials

Handwritten initials

Handwritten signatures and notes

3420

OK



142

94 444 Actual
88 444 N K Mishra
5000 Disposal

46

Ann-3

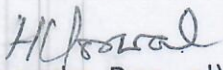
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

COMPARATIVE STATEMENT FOR E-WASTE

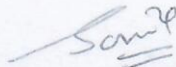
SL.NO.	NAME OF VENDOR	TENDER AMOUNT QUOTED
1	M/S E Waste Recyclers India	156,214.00
2	M/S Jainex Computers Pvt. Ltd.	326,000.00
3	M/S Shri Ram Ji Trading Co.	237,815.00
4	M/S Giriraj Metal	276,513.00
5	M/S Kohli Sons	222,700.00
6	M/S Shifa Trading Co.	221,800.00
7	M/S B.S. Chawla	348,000.00

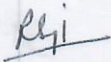
NOTE :

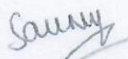
The quotations were opened in the presence of the undersigned. The Highest bid has been quoted by M/S B.S. Chawla & Co. for Rs. 3,48,000/-. The order may be placed with them.

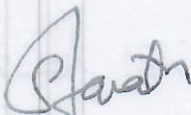

(Dr. Hamendra Porwal)

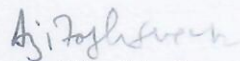
(Ms. Kavita Rastogi)

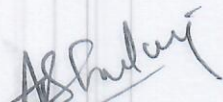

(Ms. Sonika Thakral)

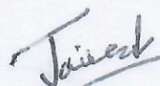

(Ms. Rohini Singh)


(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
Person
9.5.17

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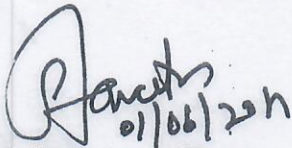


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June 1, 2017

TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/s B.S. Chawla & Co., D-1/95, Maya Puri, Phase-II, New Dehi-110064 has been allowed to collect the E-waste material (computers and peripherals) from the Shaheed Sukhdev College of Business Studies, on account of being the highest bidder in the tendering process of E-waste material (Computers & Peripherals) dated 20/04/2017.


01/06/2017

(Administrative Officer)

एस.के. जैराथ/S.K. Jairath
प्रशासनिक अधिकारी/Administrative Officer
शाहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय / University of Delhi)
विवेक विहार, फेस-II, दिल्ली-95
Vivek Vihar, Phase-II, Dehi-95





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4/12/17
3283



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

MISCELLANEOUS RECEIPTS



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

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

Book No. 36

Receipt No. 3594

Name: Mrs BS Chowla & Co Date: 17/5/17

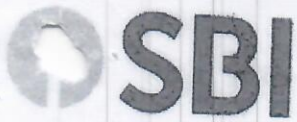
	Rs.	P.
<u>MAINTENANCE ACCOUNT</u>		
Ch No DMGIL dt 16/5/17 on amount of Disposal of Item	348000	
<u>SOCIETIES ACCOUNT</u>		
Total	348000	-

Rupees: 348000

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Cashier



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Am-5

Account Statement for the period 18/05/2017 to 18/05/2017

Account Number 00000035810777577 Branch SECTOR-11 ROHINI, DELHI
 Address UNIVERSITY OF DELHI DELHI DELHI-110089 INDIA Account Type SBCHQ-SBP-GEN-PUB-IND-ALL-INR
 Account Name PRINCIPAL MOD Balance 25,80,609.48
 Drawing Power 0.00 Interest Rate(% p.a.) 2.7
 Balance as on 18/05/2017 4,24,96,542.70

Date (Value Date)	Narration	Ref/Cheque No.	Branch Code	Debit	Credit	Balance
18-May-17 (18-May-2017)	TO CLEARING 628725	628725	4328	41,040.00		4,24,55,502.70
18-May-17 (18-May-2017)	TO CLEARING 628727	628727	4328	1,40,980.00		4,23,14,522.70
18-May-17 (18-May-2017)	BY CLEARING / CHEQUE HDF BY CLEARING 24612	24612	4328		3,48,000.00	4,26,62,522.70

**This is a computer generated statement and does not require a signature.

Print Back



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

Sr. NO. 10 / Para no. 06 (2016-17): Capitalisation of Land and building and other assets.

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 GNTD in 1987. The college has affiliation with Delhi University. The college was initially started at jhilmil Colony, Vivek Vihar, Delhi - 110095

The college was shifted to a new multi-storey building campus at PSP -IV, Dr K N Katju Marg Sec-16, Rohini, Delhi - 89 in July 2017. The college has pucca building structure with administration block, modern classrooms, latest labs, residential quarters for staff./ faculty, hostel facility with mess for students and canteen etc.

The college has maintained commercial accounting as a non profit organization and prepared its financial statement vix Balance sheet, Income & expenditure Account, receipt & payment Account but the cost of following assets pertaining to the 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 rainwater harvesting system etc.

HOS/ 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 accounts for the year 2017-18.

REPLY:

Since, the college has not made any payment towards the cost of land, building and other assets, the same has not been considered in the final accounts of the college. All the assets as mentioned in the audit para above were acquired by the PWD project team under intimation of our administrative department i.e., (DHE, GNCTD).

The college on the observation of the audit has sent a letter (ref. no. SSCBS/Accounts/2021-22/896-897 dated 07.01.2022) (attached as **Annexure 01**) to DHE., GNCTD and PWD project team for providing the cost of the Land, Building and other assets so that the same can be incorporated in the balance sheets of the college.

In light of above, kindly kindly drop the para

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o/c By Hand.

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Ref. No.: SSCBS/Accounts/2019-20/43

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: Capitalization of Land and building and other assets.

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.06: Capitalization of Land and building and other assets- As per the observations of the Audit party, the college has maintained the commercial accounting as non-profit organization and prepared its financial statement viz Balance sheet, Income & Expenditure Account, Receipt & Payment Account but the cost of following assets pertaining to new campus has not been shown in the 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.

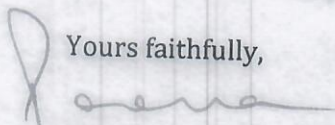
In this context, it is to inform you that the college neither made any payment for the capitalization of land, building and other assets nor we received any amount for this purpose and the same has not been considered in the final accounts of the college. The payment for this purpose was made by PWD on behalf of DHE under the project.

Keeping in view the above, kindly intimate the college whether the above expenditure was taken in your accounts or it will be shown in college's accounts as stated by the Audit party.

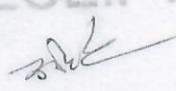
Kindly expedite the matter to enable us to settle the audit objections accordingly.

Thanks & regards

Yours faithfully,



(Poonam Verma)
Principal

RECEIPT

10 APR 2019
DIRECTORATE OF HIGHER EDUCATION
GOVT. OF NCT OF DELHI

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

Sr. No 11 / Para no. 09 (2016-17): Non-filling of vacant posts.

On scrutiny of the vacancy statement submitted by the college, it reveals that 25 posts have been lying vacant for a long time. 11 posts of teaching staff and 14 post of non-teaching staff are vacant.

These posts have been lying vacant for 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 vacant posts in public interest (as per RRS) with consultation of the administrative department for better administration of the society.

REPLY:

The college vide its letter ref. no. SSCBS/Office/2021-22/1008-1009 dated 25.01.2022 has sent a fresh proposal for ex-post facto approval for all Teaching and Non-teaching posts as per requirement of the DHE conveyed to the college vide their letter ref. no. DHE-10 914) Misc./ work colleges/ 2018-19/23-36 dated 05.01.2022. **(Annexure 01)**



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Annexure - 2
Annexure - 01

GOVT. OF NCT OF DELHI
DIRECTORATE OF HIGHER EDUCATION
BTE Block, Ground Floor, DTTE Building, Maula Maya Ram Marg,
Pitampura, Delhi
(E-mail: dtheedu@gmail.com)

F. No. DHE-10(14)/Misc. Work Colleges/2018-19/23-36

Dated 05/01/2022

- To
1. Principal, Acharya Narendra Dev College, GovindPuri, Kalkaji, New Delhi-110019.
 2. Principal, Aditi Mahavidyalaya, Delhi Aitchamoli Road, Bahawa, Delhi-110039
 3. Principal, B.R.Ambedkar College, Main Wazirabad Road, Yamuna Vihar, Delhi-110031.
 4. Principal, Bhaskaracharya College of Applied Sciences, Sector 2, Phase 1, Dwarka, ND-15
 5. Principal, Bhagini Nivedita College, Kair, Near Nizamgarh, Delhi-110044
 6. Principal, Deen Dayal Upadhyaya College, Sector-3, Dwarka, New Delhi-110077
 7. Principal, Indira Gandhi Institute of Physical Education & Sports Sciences, B Block, Vikaspuri, ND-18
 8. Principal, Keshav Mahavidyalaya, H-4-5 Zone, Pitampura, Delhi-110034.
 9. Principal, Mahatma Agrasen College, Vasundhara Enclave, Delhi-110066
 10. Principal, Maharsi Vilmiki College of Edu. Geeta Colony, Delhi-110034
 11. Principal, Shaheed Rajguru College of Applied Sciences for Women, Vasundhara Enclave (Adjoining Chilla Sports Complex), ND-06
 12. Principal, Shriherd Sukhdev College of Business Studies, Sector-10, PSP Area, Rohini, Delhi-85.

Subject: Regarding ex-post facto approval of Teaching & Non-Teaching Posts.

Sir/Madam,

Please refer to the meeting held during the 1st week of December 2021 in the DHE with the 12, Delhi Govt. funded (100%) Colleges of University of Delhi to discuss and submit the employee details including their salary, date of appointments, etc alongwith the supporting documents/order of all post creations. It has been observed that various appointments/posts are not regularized/created by Competent Authority.

In view of this, all 12 Delhi Govt. funded (100%) colleges are requested to submit following proposals/information urgently, failing which the GIA proposal for release of grants may not be processed:-

1. Consolidated proposals, duly filled in Administrative Reforms (AR) Department, GNCTD regarding ex-post facto approval of Teaching and Non-Teaching Posts for regularization by the competent authority with consultation of AR Department.
2. Any post created by the college, through their Governing Body, after the order dated 19.06.2015 issued by Directorate of Higher Education regarding filling of teaching posts, shall be clearly mentioned in the proposal of college, along with copy of such Governing Body meeting minutes.

The copy of AR format is being e-mailed herewith to be filled up and submit both by 06.01.2022, 5.00 PM positively.

This issues with the prior approval of Competent Authority.

Encl. As above.

Yours faithfully

(Signature)

(Vinay Kaushik)

Deputy Director (HE)

Dated: 05/01/2022

F. No. DHE-10(14)/Misc. Work Colleges/2018-19/23-36

Copy for information to:-

1. Accounts Officer (DHE).
2. PS to Director (DHE).

(Signature)

(Vinay Kaushik)

Deputy Director (HE)

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Answer - 01

(54)

शहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

(दिल्ली विश्वविद्यालय) / (UNIVERSITY OF DELHI)

SSCBS/Office/2021-22/ 1508 - 1009

January 25, 2022

The Dy. Director (HE)

Government of NCT of Delhi

Board of Technical Education Building, TTE Campus

Muni Maya Ram Marg, Pitampura, Delhi - 110 034

Subject: Ex-post facto approval of Teaching and Non-Teaching Posts in Shaheed Sukhdev College of Business Studies - Reg.

Dear Sir,

Please refer to your letter no. DHE-10 (14)/Misc. Work Colleges/2018-19/23-36 dated 05/01/2022 and DHE-10 (14)/Misc. Work Colleges/2018-19/448-461 dated 24/01/2022 on the subject cited above.

Please find enclosed herewith the following:

1. Consolidated Proposal duly filled in AR format for ex-post facto approval of Teaching and Non-teaching posts (Format A1 to A6, B1 to B7 & E1 to E4)
2. Proposal for creation of sanitation staff duly filled in AR format for ex-post approval. Format G1 to G5).
3. Details of Officers:
Name: Mr. Ankur Aggarwal
Designation: Administrative Officer (Orig.)
Phone No.: 9717090832

In view of above, you are requested to process the ex-post facto approval of teaching and non-teaching posts (including sanitation staff) as per the proposal.

Thanks and regards.

Encl.: As above

SSCBS/Office/2021-22/

January 25, 2022

CC: The Assistant Registrar (Colleges), University of Delhi, Delhi-110007 for information.

(Poonam Verma)
Professor-Principal

पी एस पी खण्ड-IV, डॉ. के.एन.काटजू मार्ग, सेक्टर-16, रोहिणी, दिल्ली-110 089 (INDIA)
PSP AREA-IV, DR. K.N.KATJU MARG, SECTOR-16, ROHINI, DELHI-110 089 (INDIA)
ई-मेल / e-mail: cbs@sscbsdu.ac.in • वेबसाइट / Web: www.sscbs.du.ac.in

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

Sr. No. 12/ Para no. 10 (2016-17): Non-sending of vehicle to Technical officer for examination before repairing and servicing.

On scrutiny of the vouchers of the SSCBS, it reveals that SSCBS have 2 vehicles consisting of 1 bus and 1 ambassador car which were sent to authorised workshops for servicing and repairing but without inspection/ examination of TO of Department of Transport, GNCTD. Whereas, as per practice in Delhi Government departments the vehicles of Delhi Government / Autonomous bodies/ crantee institution are sent to TO before sending the same to workshops for repairing and servicing.

The procedure adopted by the Govt department/ 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 sent it to the concerned TO for examining the requisition of the driver as per the requirement of the vehicle.
3. After the approval of TO, the vehicle is sent to an authorized workshop for repairing/ servicing.
4. After repairing the vehicle, the bills are again submitted to TO who had approved the requisition and examined the vehicle.

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

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

REPLY:

This is to certify that College has no Vehicle as on date and both the vehicles as mentioned below were condemned in the year 2019 on the recommendations of the General Manager (Tech., Airports Authority of India (Reports enclosed) **Annexure 01.**

S. No.	Make	Vehicle No.	Attached with	Date of Purchase	Residue value	Amt recd.
1	Swaraj Mazda Bus	DL 1PB 7063	Students & staff	07/05/2004	80000/-	33,333/-
2	Ambessdar Car	DL 7CE 4791	Principal & Staff	19/09/2005	20000/-	140,999/-

Condemned vehicles have been sold out through a tendering process (tender document attached as Annexure 02). The total of 05 quotations were received and the order was placed with highest bidder (minutes attached as Annexure 03)

An amount of Rs, 174332/- was collected (bank statement attached as annexure 04). Since the college has already condemned the old vehicles and no new vehicle was procured, **the para may kindly be dropped**

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भारतीय विमानपत्तन प्राधिकरण

Airports Authority Of India

कार्यालय : महाप्रबंधक (तकनीकी), विद्युत एवं यांत्रिक वर्कशॉप, सफदरजंग हवाई अड्डा, नई दिल्ली-3
General Manager (Technical), E & M Workshop, Safdarjung Airport, New Delhi-3

सं० ए०ए०आइ/ई०एम०/वी०सी०सी०/ 312/2019/ 987
No.: AAI/EM/VCC

दिनांक :
Date : 04/07/2019

वाहन रद्दीकरण प्रमाणपत्र

VEHICLE CONDEMNATION CERTIFICATE

विभाग / कार्यालय

The प्राचार्या,

ब्राह्मदेव सुखदेव कावैज आंफ विजनेस स्टडीज,
दिल्ली विश्वविद्यालय पी एस जी ब्लॉक-IV,
डा० के एन काठजू मार्ग, से०-16, रोहिणी, दि० 89,

1 निरीक्षण की तारीख
DATE OF INSPECTION 04-07-2019

मीटर रीडिंग
METER READING 51510 कि०मी०

2 वाहन का विवरण
PARTICULARS OF VEHICLE

वाहन पंजीकरण सं०
Vehicle Regn. No. डीएल 7 सी ई 4791
इंजन नं०
Engine No. 3ELDE100858
निर्माण वर्ष
Year of Manufacturing 2005

मेक तथा टाइप
Make and Type एम्बेसडर कार
चेसिस नं०
Chassis No. AEF 890489

अब तक तय की गई कुल दूरी (कि० मी०)
Total Kms. Covered so far 1,50,262 कि०मी०

हार्स पावर (आर०ए०सी०)
Horse Power (R.A.C.) 1800 सी०सी०
ओवरहॉल के बाद तय की गई दूरी
Kms. Covered after last O/H 13,424 कि०मी०

अब तक किया गया कुल व्यय (टायर ट्यूब, बैटरियाँ और पेट्रोल तेल लुब्रिकेंट को छोड़कर)
Total expenditure incurred so far (Excluding cost of tyres, tubes, batteries, POL) ₹ 5,39,210 = 00

3 यांत्रिक एवं विद्युतीय स्थिति :
MECHANICAL AND ELECTRICAL CONDITION :

इंजन ENGINE

कम्प्रेसन Compression	कम्प्रेसन प्रति सिलिन्डर Compression Pressure Per Cylinder	1	2	3	4	5
इंजन पिक-अप Engine Pick-up	कमजोर/संतोषजनक/ठीक Poor/Satisfaction/Good					
टॉप ओवरहॉल Top OH	कमजोर/संतोषजनक/ठीक Poor/Satisfaction/Good					
मेजर ओवरहॉल Major OH	अपेक्षित/अनापेक्षित Required/Not Required					

4 ट्रान्समिशन सिस्टम :
TRANSMISSION SYSTEM

क्लच Clutch	स्लिप/पिन/पल्सेशन/न्वाइसी/ओवरहॉल आवश्यक/संतोषजनक/ठीक Slip/Spin/Pulsation/Noisy/Need OH/Satisfactory/Good
गिअर बाक्स Gear Box	हमिंग/न्वाइसी/गियर अस्थिरता/ओवरहॉल आवश्यक/संतोषजनक/ठीक Humming/Noisy/Gear Slip Our/Need OH/Satisfactory/Good
प्रोपेलर शाफ्ट Propeller Shaft	कम्पन/धातु रेटल/स्क्वैक/मरम्मत आवश्यक/प्रतिस्थापन/संतोषजनक/ठीक Vibration/Metallic Rattle/Squeak/Need Repair/Replacement/Satisfactory/Good
डिफरेंशियल Differential	हमिंग/निरंतर आवाज/मुड़ने पर आवाज/ओवरहॉल आवश्यक/संतोषजनक/ठीक Humming/Regular Knock/Knock Knowing while turning/Need OH/Satisfactory/Good

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Annex 1(3)

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भारतीय विमानपत्तन प्राधिकरण
Airports Authority Of India

कार्यालय : महाप्रबंधक (तकनीकी), विद्युत एवं यांत्रिक वर्कशॉप, सफदरजंग हवाई अड्डा, नई दिल्ली-3
General Manager (Technical), E & M Workshop, Safdarjung Airport, New Delhi-3

सं० ए०ए०आइ/ई०एम०/वी०सी०सी०/ 311/2019/786

No.: AAI/EM/VCC

दिनांक :

Date : 04/07/2019

वाहन रद्दीकरण प्रमाणपत्र

VEHICLE CONDEMNATION CERTIFICATE

विभाग / कार्यालय

The प्राचार्य,

श्री दी. सुखदेव कॉलेज ऑफ बिजनेस स्टडीज,
दिल्ली विश्वविद्यालय, पी एस पी खण्ड-IV,
डॉ. के. एन. माटजू मार्ग, से०-16, इटिणी, दि०-89,

1 निरीक्षण की तारीख

DATE OF INSPECTION..... 04-07-2019

मीटर रीडिंग

METER READING..... 11599 कि०मी०

2 वाहन का विवरण

PARTICULARS OF VEHICLE.....

वाहन पंजीकरण सं०

Vehicle Regn. No. डीएल 1पीबी 7063

मेक तथा टाइप

Make and Type स्वराज माजवा बस

इंजन नं०

Engine No. SLNGHV 72019

चेसिस नं०

Chassis No. VHZGL 4GM0079172

निर्माण वर्ष

Year of Manufacturing 2004

हार्स पावर (आर०ए०सी०)

Horse Power (R.A.C.) 3455 सी०सी०

अब तक तय की गई कुल दूरी (कि० मी०)

Total Kms. Covered so far 38214 कि०मी०

ओवरहॉल के बाद तय की गई दूरी

Kms. Covered after last O/H -

अब तक किया गया कुल व्यय (टायर द्यूब, बैटरियाँ और पेट्रोल तेल लुब्रिकेंट को छोड़कर)

Total expenditure incurred so far (Excluding cost of tyres, tubes, batteries, POL) ₹ 2,20,046 = 00

3 यांत्रिक एवं विद्युतीय स्थिति :

MECHANICAL AND ELECTRICAL CONDITION :

इंजन ENGINE

कम्प्रेसन

Compression

कम्प्रेसन प्रति सिलिन्डर

Compression Pressure Per Cylinder

1 2 3 4 5

कमजोर/संतोषजनक/ठीक

Poor/Satisfaction/Good

इंजन पिक-अप

Engine Pick-up

कमजोर/संतोषजनक/ठीक

Poor/Satisfaction/Good

वाहन आफ रोड है।

टॉप ओवरहॉल

Top OH

अपेक्षित/अनापेक्षित

Required/Not Required

मेजर ओवरहॉल

Major OH

अपेक्षित/अनापेक्षित

Required/Not Required

4 ट्रान्समिशन सिस्टम :

TRANSMISSION SYSTEM

क्लच

Clutch

स्लिप/पिन/पल्सेशन/न्वाइसी/ओवरहॉल आवश्यक/संतोषजनक/ठीक

Slip/Spin/Pulsation/Noisy/Need OH/Satisfactory/Good

गियर बाक्स

Gear Box

हमिंग/न्वाइसी/गियर अस्थिरता/ओवरहॉल आवश्यक/संतोषजनक/ठीक

Humming/Noisy/Gear Slip Our/Need OH/Satisfactory/Good

प्रोपेलर शाफ्ट

Propeller Shaft

कम्पन/धातु रेटल/स्क्वैक/मरम्मत आवश्यक/प्रतिस्थापन/संतोषजनक/ठीक

Vibration/Metallic Rattle/Squeak/Need Repair/Replacement/Satisfactory/Good

डिफरेंशियल

Differential

हमिंग/निरंतर आवाज/मुड़ने पर आवाज/ओवरहॉल आवश्यक/संतोषजनक/ठीक

Humming/Regular Knock/Knock Knowing while turning/Need OH/Satisfactory/Good

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भारतीय विमानपत्तन प्राधिकरण

कार्यालय : महाप्रबंधक (तकनीकी) विद्युत एवं यांत्रिक वर्कशॉप,

सफदरजंग हवाई अड्डा, नई दिल्ली-110003

फोन : 011-24611018

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सं०: एम0एस0सी0/सामान्य/आरक्षित मूल्य | 95/2019/ 988

दिनांक... 04-07-2019

सेवा में, प्राचार्या,
श्रीदीप सुरवेदेन कॉलेज ऑफ बिजनेस स्टडीज,
(दिल्ली विश्वविद्यालय) पी एल पी ब्लॉक-14,
डा० कै.एन.बाटजू मार्ग, से० 16, शीघी दि० 89,

औफिसीय

विषय : वाहन/वाहनों का आरक्षित मूल्य के संबंध में।

महोदय,

उपर्युक्त विषय पर कृपया अपने कार्यालय के तारीख 26-06-2019

के पत्र सं० एस.एस.सी.बी.एस./औफिस/2019-20/345 को देखें।

इस संबंध में आपको सूचित किया जाता है कि वाहन/वाहनों का निरीक्षण, करने के बाद उनका आरक्षित मूल्य/स्क्रैप निर्धारित किया गया है।

क्रमांक	वाहन सं०	निर्माण वर्ष	आरक्षित मूल्य -
01	डीएल 1 सी ई 4791 एबिस 52 कार	2005	रु० 20,000 = 00 (रु० बीस हजार मात्र)
02	डीएल 1 पी बी 4063 स्वराज माजदा बस	2004	रु० 80,000 = 00 (रु० अस्सी हजार मात्र)



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भवदीय,

महाप्रबंधक (तकनीकी)

General Manager (Tech)

विद्युत एवं यांत्रिक वर्कशॉप,
सफदरजंग हवाई अड्डा, नई दिल्ली-110003
AAI, Safdarjung Airport, New Delhi-03



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**Shaheed Sukhdev College of Business Studies
(University of Delhi)
Sector-16, Rohini, Delhi-110089**

TENDER NOTICE

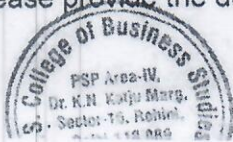
The under mentioned scrap items are to be disposed /written off "**AS IS WHERE IS BASIS**" with details of terms and conditions as under:-

Staff Car (Ambassador, Sept. 2005) & Bus (Swaraj Mazda-32 Seater – CNG, May,2004)

Terms and Conditions:-

1. Sealed Bid should be submitted in the name of Principal, Shaheed Sukhdev College of Business Studies (University of Delhi), Rohini, Delhi-110089, super scribed as '**Quotation for Scraps**'. The Bidder must be registered with Metal Scrap Trading Corporation (M.S.T.C), GST and Income Tax Authority.
2. The bidder should submit self-attested copy of the M.S.T.C Registration Certificate and its validity with address proof.
3. The Bidder should clearly mentioned the valid GST No./PAN No.
4. Bidder must submit a Demand Draft for Rs. 10,000/- (Rupees Ten Thousand Only) as Security Deposit amount in the name of Principal, Shaheed Sukhdev College of Business Studies, which will be refunded on the same day i.e. after finalization of the process's except the highest bidder & 2nd bidder.
5. Last date for submission of bid is **18th October, 2019 till 12:30 P.M.**
6. The Bid must be submitted in the Administration Office of the college till **12:30 P.M.**
7. The tender will be opened on the same date/day at **1:00 P.M.**
8. The tender will be offered of the highest bidder.
9. Incomplete Bid in any manner or submitted after due date would be summarily rejected.
10. The college will not be responsible for any postal delay or delay because of whatsoever reasons may be .
11. The bidder can physically inspect the scrap till **17th October, 2019 between 10:00 A.M. to 3:00 P.M.** on any working day in the college and after that day no inspection will be allowed.
12. The full and final amount of the bid must be deposited by the successful bidder within 24 Hrs. after the bid and lifting of the scrap lots, site must be cleared within two days.
13. The amount has to be deposited in the shape of an Online/NEFT/Bank through as full and final payment.
14. Bidder is responsible for labour charges such as the packing and loading, if any.
15. In case the highest bidder will not lift the scraps within stipulated period the earnest money will be forfeited and the next higher bidder will be invited and so on.
16. The College reserves the right to reject any tender and may even cancel the process at any stage without assigning any reason thereof.
17. The college reserves the right to (i) Discontinue/terminate the process at any stage without being liable to any one and assigning any reason; (ii) And Exclude the party from any consideration if the documents/information is not provided as required or incomplete or lacking or the college has sufficient ground that it can go against the college interests at any stage; and (iii) Take the appropriate steps action as warranted from time to time if not satisfied with the work or supplier and delivery of services as per rules in the interest of the college.

Please provide the details of the firm/company as per the "Annexure-I" attached.



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Prasanna
Principal
Shaheed Sukhdev College of Business Studies
(University of Delhi)
DCE Area-IV, Dr. K.N. Kojouhar Marg,
Sector-16, Rohini, Delhi-110089



शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

(दिल्ली विश्वविद्यालय) / (UNIVERSITY OF DELHI)

MINUTES OF THE MEETING OF CONDEMNATION COMMITTEE HELD ON 18TH OCTOBER, 2019, 1 PM, PRINCIPAL'S OFFICE FOR OPENING OF TENDERS RECEIVED FOR THE DISPOSING OFF THE STAFF CAR (AMBASSADOR, SEPT. 2005) & BUS (SWARAJ MAZDA-32 SEATER – CNG, MAY, 2004).

Meeting of the Condemnation Committee was held on 18/10/2019 at 1 pm in the Principal's office to open the price quotations for disposal of Staff Car (Ambassador, Sept. 2005) & Bus (Swaraj Mazda-32 seater – CNG, May, 2004).

The meeting was attended by the following members (Attendance Sheet enclosed):

1. Dr. Anuja Mathur, Associate Prof./Off. Principal
2. Ms. Kavita Rastogi, Associate Prof.
3. Dr. Rishi Rajan Sahay, Assistant Prof./Bursar
4. Mr. Raj Kumar, Assistant Prof.
5. Mr. Sumit Lamba, Sr. PA to Principal (in place of the Administrative Officer)
6. Mr. S.K. Dagar, Sr. Assistant [(in place of the Section Officer (Accounts)]
7. Mr. Atul Bhardwaj, Technical Assistant (Special Invitee)

In total 05 (five) quotations were received and opened in the presence of all the Committee members and four company representatives present at that time (Attendance Sheet enclosed). The Committee decided that the highest bidder for the car and bus shall be computed separately. The Comparative Statement for the prices quoted is as follows:

Sl. No.	Name	Price quoted for Bus	Price quoted for Car
1.	M/s Kabir Enterprises	1,40,999/- (H1)	30,000/-
2.	M/s Solid Steel	94,600/-	30,100/- (H2)
3.	M/s Vasoo Metals	1,39,000/- (H2)	21,901/-
4.	M/s GTB Enterprises	1,07,999/-	33,333/- (H1)
5.	M/s Kohli Sons	76,113/-	23,100/-

The highest bidder for bus was M/s Kabir Enterprises and that of the car was M/s GTB Enterprises as per the above Comparative Statement. The Committee unanimously resolved that the bus may be handed over to M/s Kabir Enterprises being the H1 and staff car may be handed over to M/s GTB Enterprises being the H1 on payment of the price quoted by them.

The Committee further resolved that the EMD of the unsuccessful bidders be returned immediately and that of the H1 and H2 be kept till the completion of the process and, thereafter, EMD of H2 bidder be returned.

To report in the next 48 hours

 (Anuja Mathur)

(Kavita Rastogi)

(Rishi Rajan Sahay)

(Raj Kumar)

(Sumit Lamba)

(S.K. Dagar)

(Atul Bhardwaj)



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MISCELLANEOUS RECEIPT



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(UNIVERSITY OF DELHI)
PSP AREA-IV, DR. K.N.KATJU MARG, SECTOR-16, ROHINI, DELHI-110 089 (INDIA)

Book No. **78**

Receipt No. **7775**

Date: **30/10/19**

Name: **G.T.B Enterprises**
D-3/18/11, Main Road, Ph-II
INA-64

	Rs.	P.
<u>MAINTENANCE ACCOUNT</u>		
DD No 945347 dt 18/10/19	10000	
11/10/19 only	23333	
Sale to old Car Incl. GST		
<u>SOCIETIES ACCOUNT</u>		
Total	33333	

Rupees: **33333/-**

Cashier

For GTB Enterprises
Joshi, India Sub
Prop.



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Annexure-4

Account Name : PRINCIPAL
 Address : UNIVERSITY OF DELHI
 DELHI
 DELHI-110089
 INDIA

Date : 1 Aug 2024

Account Number : 00000035810777577

Account Description : SBCHQ-SBP-GEN-PUB-IND-ALL-INR

Branch : SECTOR-11 ROHINI, DELHI

Drawing Power : 0.00

Interest Rate(% p.a.) : 2.7

MOD Balance : 25,80,609.48

CIF No. : 89063956245

IFS Code : SBIN0011550

MICR Code : 110002303

Balance as on 29 Oct 2019 : 8,91,63,904.89

Account Statement from 29 Oct 2019 to 30 Oct 2019

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
29/10/2019	29/10/2019	TO CLEARING-OBC RAJ BALA-641634	/ 641634	4328	2,351.00		8,91,61,553.89
29/10/2019	29/10/2019	TO CLEARING-OBC RAJ BALA-641645	/ 641645	4328	555.00		8,91,60,998.89
29/10/2019	29/10/2019	BULK POSTING-CR SAHEED SUKHDEV COLLEGE DL011449 28-	/	16899		7.00	8,91,61,005.89
29/10/2019	29/10/2019	BY TRANSFER-NEFT*VIJB0006091 *VIJBH1930203939 6*GTB ENTERPRISES*-	TRANSFER FROM 3199678044303 /	4430		23,333.00	8,91,84,338.89
30/10/2019	30/10/2019	BY CLEARING / CHEQUE-ANB BY CLEARING CHQ 024012 MICR 110011074-24012	/ 24012	4328		10,000.00	8,91,94,338.89
30/10/2019	30/10/2019	BY CLEARING / CHEQUE-VJB BY CLEARING CHQ 945347 MICR 000029000-945347	/ 945347	4328		10,000.00	8,92,04,338.89
30/10/2019	30/10/2019	TO TRANSFER-INB Goods and Services Tax (G-	19100700370930IK0 AHIBOT2 TRANSFER TO 36959638572 POOLING ACCOUNT GST-MM /	99922	42.00		8,92,04,296.89
30/10/2019	30/10/2019	TO TRANSFER-INB OLTAS-	001134986410 IK0AHIBUU5 TRANSFER TO 36423815724 INCOME TAX /	99922	42.00		8,92,04,254.89

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Account Name : PRINCIPAL
 Address : UNIVERSITY OF DELHI
 DELHI
 DELHI-110089
 INDIA

Date : 1 Aug 2024

Account Number : 00000035810777577

Account Description : SBCHQ-SBP-GEN-PUB-IND-ALL-INR

Branch : SECTOR-11 ROHINI, DELHI

Drawing Power : 0.00

Interest Rate(% p.a.) : 2.7

MOD Balance : 25,80,609.48

CIF No. : 89063956245

IFS Code : SBIN0011550

MICR Code : 110002303

Balance as on 4 Nov 2019 : 7,95,78,844.89

Account Statement from 4 Nov 2019 to 4 Nov 2019

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
04/11/2019	04/11/2019	TO TRANSFER- INB IHL5338269IMPRES T-	42168704002445941 HL5338269 TRANSFER TO 4898603044306 /	99922	7,543.00		7,95,71,301.89
04/11/2019	04/11/2019	TO TRANSFER- INB OLTAS-	001443174557 IK0AHMMZE8 TRANSFER TO 36429209320 INCOME TAX /	99922	10,00,000.00		7,85,71,301.89
04/11/2019	04/11/2019	TO TRANSFER- INB OLTAS-	001134976219 IK0AHMNNZ3 TRANSFER TO 36423814083 INCOME TAX /	99922	4,000.00		7,85,67,301.89
04/11/2019	04/11/2019	BY TRANSFER- NEFT*ANDB000223 9*ANDBN19239955 028*ARVINDER SINGH*/-	TRANSFER FROM 3199683044306 /	4430		1,30,999.00	7,86,98,300.89
04/11/2019	04/11/2019	TO DEBIT THROUGH CHEQUE-SBI TR- 608727	/ 608727	11550	7,70,000.00		7,79,28,300.89
04/11/2019	04/11/2019	TO DEBIT THROUGH CHEQUE-SBI TR- 608717	/ 608717	11550	7,64,000.00		7,71,64,300.89

**This is a computer generated statement and does not require a signature.



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

Sr NO. 13 / Para no. 13 (2016-17): Unspent balance.

As per Audited Accounts of SCBS, Rs. 6,22,40,099/- were shown as unspent balance as on 31.03.2017 as per details given below:-

Head of Account	Amount
Salary (non-plan)	3,78,69,171/-
Other than salary (NP)	1,27,85,556/-
Capital Assets (NP)	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 report of 2014-16 (para 05). The administrative department i.e. DHE, GNCTD while releasing the GIA to the college may look into the matter and release further GIA to the college after taking into account the previous balance remained unspent in all the above stated Head of Accounts.

REPLY:

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 as **Annexure 01**).

In light of above, kindly kindly drop the para



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D-2

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

MOST URGENT

NO. DHE-3(1)/100%/GIA/2017-18 / 1636.75

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 3rd 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 Installment to 12, 100% funded colleges are as under :-

D.D.O.)
Drawing & Disbursing Officer
Directorate of Higher Education
5, Sham Nath Marg, Delhi-110055

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

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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"

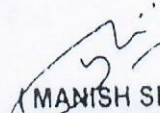
1. Due prudence and frugality shall be exercised by the grantee Institution/University while incurring expenditure out of GIA and no wasteful expenditure whatsoever shall be incurred in any manner.
2. Expenditure out of GIA shall be incurred on the purchase of goods/services, purchase/acquisition of 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



(68)

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.

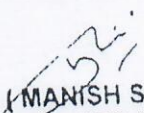

(MANISH SRIVASTAV)
ACCOUNTS OFFICER(HE)

NO. DHE-3(31)/100%/GIA/2017-18 / 1686-951

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



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

Sr. No. 14 Para no. 01(2017-18): Irregular purchase of computers & peripherals amounting to Rs. 72,30,556/-

As per OM no F.8/3/2010-AC/usfa/41-44 dated 12.03.15 issued by finance (accounts) department, GNCTD the administrative secretary has power to purchase computers (including laptops, printers & computer furniture) upto Rs. 7lakhs per annum & HODs have power to purchase computer (including laptops, printers & computer furniture) upto Rs. 3.5 lakhs per annum subject to approval of TEC of IT department, GNCTD.

During the course of audit of SSCBS for FY 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 I T department, GNCTD which is irregular

In its reply the college has submitted a copy of approval of Finance & I T department, GNCTD for purchase of 70 computers of Rs. 33.92 lakh. However, the college has procured computer & peripherals to the tune of Rs. 72.31 lakh during 2017-8 As such the reply is not tenable.

Necessary steps should be taken to obtain ex post facto sanction from I t department/ Finance department, GNCTD to regularize the payment made toward the purchase of computers & peripherals amounting to Rs. 72,30,556/- after due verification under intimation to audit.

REPLY:

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

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 amounting to Rs. 33,58,208/- in the year 2016-17 against the revalidated grant of 2015-16 which war received 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 the 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

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

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

3

In light of above, kindly kindly drop the para



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Annexure-I

**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- 13(8)/SSCBS/com.purchase/2016-17/ 2876

Dated: 19/05/2017

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

33.92

The grant is sanctioned subject to the following conditions:-

- a. 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>).

[Handwritten signature]



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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 Dated 30/3/17

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.



Representative of DSHM informed that DSHM has developed various applications like Asha, Nirantar, PUHC (public urban health centre), Dengue/flu 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 02.03.3.2016 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 SINGL 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	LIPS	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

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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)

✓



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



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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.

Sanjay Kapoor
System Analyst



(4)

Annexure-I

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. SSI	CCCBS	991103504	ajay.jaiswal@sscbs00.ac.in	Ajay
14	Deepati Kaur-Librarian	SSCBS	9823037790	deepatikaur2005@gmail.com	Deepati
15	Atul Bhasdwaraj	SSCBS	9953501321	atulbhasdwaraj@sscbsdv.ac.in	Atul Bhasdwaraj
16	VARUN KR. KUSHWAHA	SSCBS	9718242722	admin@sscbs-du.ac.in	Varun
17	Mam Moham	BCE Hr Edu.	9971684899	dlttedu@gmail.com	Mam Moham
18	Dr MPS Bhatia	NSIT	9818192294	bhatia.mps@gmail.com	Dr MPS Bhatia
19	Ashe Mukhojee AD	Finance Dept	9999596531	asad@sscbs.delnctn.in	Ashe
20	AK. Meena, Sr. SA	SSCB	9911597814	ak.gargu@sscbs.delnctn.in	AK Meena
21	Dr Uly	DE of Health &	8745011338	uliy.gargu@sscbs.delnctn.in	Dr Uly
22	S.K. Jaiswal	PAHS	9953091773	sk.jaiswal42@gmail.com	S.K. Jaiswal





Annexure - III 78

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16.12.2016

नेशनल इन्फोमेटिक्स सेंटर सर्विसिज़ इंक.
National Informatics Centre Services Inc.
 (A Government of India Enterprise under NIC)
 Ministry of Communications & Information Technology

INVOICE

National Informatics Centre Services Inc
 6th Floor, NBCC Tower,
 15, Bhikaji Cama Place,
 New Delhi-110066

Consignee
Shaheed Sukhdev College of Business Studies,
 Govt. of NCT of Delhi
 Vivek Vihar, Phase-2, Jhilmil Colony,
 New Delhi-110095
 Cont. Person-Mr.Surender Kumar Jairath, Administrative Officer
 Phone No.-9899705859

Buyer (if other than consignee)
Shaheed Sukhdev College of Business Studies,
 Govt. of NCT of Delhi

Invoice No 1382	Dated 15-DEC-2016
Delivery Note	Mode Terms of Payments
Supplier's Ref. 1382	Other Reference H1641238
Buyer's order No S162226MPDL	Dated 15-DEC-2016
Dispatch Document No	Dated
Dispatched through HCL Infosystems Ltd.	Destination

SL.No	Description of Goods	Qty	Rate	Per	Amount
1	DS-3 (Technical-III (Config-A))- Windows - Desktop having Intel I5 Processor; Intel Chipset or equivalent chipset; 4GB DDR-III 1600MHz or higher expandable upto 16 GB; Integrated sound and graphics controller, Gigabit Ethernet controller; 500GB or higher SATA III HDD 7200 rpm, Dual layer DVD writer; 104 Keys OEM Keyboard and OEM Optical Scroll Mouse with Mouse pad; SFF chassis with suitable power supply; 18.5" or higher TFT LCD Monitor with TCO 06 Certified; Preloaded with OEM Pack Windows 8 Professional(64 bit), all necessary Plug-ins/utilities and driver software, bundled in CD/DVD Media (Three years warranty)	64	47,634.05	NO.	30,48,579.00
2	Two Years Extended Warranty	64	1,000.00	%	64,000.00
	Installation Charges Receipt				
1	DS-3 (Technical-III (Config-A))- Windows	64	532.50	%	34,067.00
	Vat Output @ 5 %				31,85,276.00
	Service Tax Payable (Hardware)		5.00	%	1,52,429.00
	Service Tax Payable (Software)		14.00	%	4,769.00
	Swachh Bharat Cess Payable		14.00	%	14,368.00
	Krishi Kalyan Cess Payable		0.50	%	683.00
	Grand Total	192			33,58,208.00

Amount Charged (in Words)
Thirty Three Lakh Fifty Eight Thousand Two Hundred Eight

Remarks:
 Being amount of bill no. 1382 dt: 15-DEC-2016 towards supply Of HCL Infosystems Ltd. items against PO. No. H1641238
 Company's CST No.: 07750192265
 Company's Service Tax No.: AAACN2185JST001
 Company's PAN No.: AAACN2185J

Declaration
 We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct

for National Informatics Centre Services Inc.
 Authorised Signatory

109



7AABCD9672R1ZT

(Original For Recipient)

TAX INVOICE
DELPHI INFOSOLUTIONS PVT. LTD.

13/5, BASEMENT, WEST PATEL NAGAR, NEW DELHI-110008
COMPANY PAN NO. AABCD9672R
Tel. : 45045760/42488101 Fax : 45009271

17-18

Invoice No. : DIPL-1718-464
Date of Invoice : 12-03-2018
Place of Supply : Delhi (07)
Reverse Charge : N

CHALLAN NO. : 1044
DATE : 12/03/2018
P.O NO. : SSCBS/OFFICE/2017-18/1542
DATE : 15/02/2018

Billed to :
SHAHEED SUKHDEV COLLEGE OF
BUSINESS STUDIES
UNIVERSITY OF DELHI
PSP AREA-IV, DR. K.N KATJU MARG,
SECTOR-16, ROHINI, DELHI-110089
GSTIN / UIN :

Shipped to :
SHAHEED SUKHDEV COLLEGE OF
BUSINESS STUDIES
UNIVERSITY OF DELHI
PSP AREA-IV, DR. K.N KATJU MARG,
SECTOR-16, ROHINI, DELHI-110089
GSTIN / UIN :

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Amount(Rs.)
1.	HP PRODESK 600G3 SFF DESKTOP WARRANTY THREE YEARS WITH HP LED 19.5" V209P TFT @55 NOS.	84713010	55.000	NOS	53,290.00	9.00 %	263785.50	9.00 %	263785.50	34,58,521.00
Grand Total										34,58,521.00

The bill is in order and verified
For payment of Rs. 34,58,521.00
(Rupees...)

Purchaser

A.O.

received as per specifications
entered in the stock register
page No. 7

Signing Assistant

A.O.

Tax Rate	Taxable Amt.	CGST	SGST	Total Tax
18%	29,30,950.00	263785.50	263785.50	5,27,571.00

Rupees **Thirty Four Lakh Fifty Eight Thousand Five Hundred Twenty One Only**

Terms & Conditions

- E.& O.E.
1. Goods once sold will not be taken back.
 2. Interest @ 18% p.a. will be charged if the payment is not made within the stipulated time.
 3. Subject to 'Delhi' Jurisdiction only.

Receiver's Signature :

for DELPHI INFOSOLUTIONS PVT. LTD.



Signatory



REPORTING ITEMS (ACCOUNTS)

17) To report and approve the closure of college accounts (viz. Maintenance Grant, Students' Society, EPF, Incubation Centre) at Canara Bank, Vivek Vihar, Delhi (taken afresh from the Agenda of previous Governing Body meeting held on 18.04.2017).

Noted and approved

18) To report the refund of Rs.4,42,858/- in Maintenance Grant account vide receipt no. 29/2868 dated 23.03.2017 from SSCBS Innovation and Incubation Foundation (SIIF) out of grant received from the Govt. of NCT of Delhi (taken afresh from the Agenda of previous Governing Body meeting held on 18.04.2017).

Noted and approved

19) To report the notice dated 30.03.2017 issued by Sh. Ashish Kumar Thakur, Income Tax Officer, Ward-55 (5), D Block, Vikas Bhawan, New Delhi for filing of Income Tax Return for the year 2009-10 (Assessment Year 2010-11) for compliance.

Noted and approved

SUPPLEMENTARY AGENDA

1) To consider and accept an offer of corpus of Rs.2 lakh, for instituting an award in the name of "Shri Pooran Mal Award" out of its annual yield to one best girl and one best boy student of any year belonging to SC category securing highest marks in the previous semester subject to 60% and candidate's family income should be less than, equal to Rs.5,00,000 p.a., received from Mr. Narander Kumar Nigam, Assistant Professor, Department of Management Studies, SSCBS (youngest son of Late Shri Pooran Mal).

Approved

2) To consider and approve the request of Ms. Shikha Gupta, Assistant Professor, Department of Computer Science for granting the Child Care Leave from 20th July 2017 (first day of the academic session) instead of 24th July 2017 as was sanctioned for a period of one year in the Governing Body meeting held on 18/04/2017.

Approved

3) To approve the purchases of following IT hardware and software as approved by the Department of Information Technology, Govt. of NCT of Delhi vide its letter nos. E-11/2/2015-DS(CCU)-Part(1)/1676-1690 dated 30/03/2017 and letter no. E-11/2/2015-DS/(CCU)-Part(1)/1921-28 dated 11/04/2017 respectively:

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

अध्यक्ष, प्रबंध समिति
CHAIRMAN, GOVERNING BODY
श्री सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHRI SUKHODEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय, University of Delhi)
विवेक विहार, फेज-II, दिल्ली-110095
Vivek Vihar, Phase-II, Delhi-110095



Dr. Pooran Verma
सदस्य सचिव, प्रबंध समिति
Member Secretary, Governing Body
श्री सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHRI SUKHODEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय, University of Delhi)
विवेक विहार, फेज-II, दिल्ली-110095
Vivek Vihar, Phase-II, Delhi-110095

D-2

Annexure-VI

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2016-17

8/3/17

1/4

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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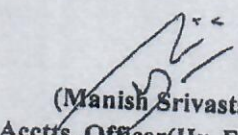
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14. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase / acquisition of which is necessary and in public interest. Further expenditure shall be incurred only on those projects execution of which necessary and 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.



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D-2

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

MOST URGENT

NO. DHE-3(1)/100%/GIA/2017-18 / 1636.74

Dated: 28-1-18

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.52.60 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 3rd 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 installment to 12, 100% funded colleges are as under :-

D.D.O.)
Drawing & Disbursing Officer
Directorate of Higher Education
B-Wing, 2nd Floor, B-Wing,
5, Sham Nath Marg, Delhi-110054

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

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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



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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
(MANISH SRIVASTAV)
ACCOUNTS OFFICER(HE)

NO. DHE-3(31)/100%/GIA/2017-18 // 1686-951

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 Sect., I.P. Estate, New Delhi-110002.
3. The Jt. Director(Planning), Planning Department, GNCTD, Delhi Sect., 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 Sect., Delhi through DDO.
6. Director, Dte. of Internal Audit, 4th Level, Delhi Sect., 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
(MANISH SRIVASTAV)
ACCOUNTS OFFICER(HE)

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



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

Sr. No. 15 / Para no. 02 (2017-18): Irregular expenditure on contingency

As per Delegation of financial power rules vide OM no. F.8/3/2010-AC/usfa/41-44 dated 12.3.2015 by finance (accounts) Department of GNCTD, administrative secretaries have power to incur an expenditure of Rs. 5 lakh per annum & HODs have power to incur expenditure of Rs. 3 lakh per annum on contingency expenditure (unspecified-recurring)

During the course of audit of financial statement/ record of SSCBS for FY 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 FY 2017-18 without concurrence of FD, GNCTD which is irregular.

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 be taken to regularize the payment made towards contingency amounting to Rs. 5,29,576/- from FD, GNCTD after due verification under intimation to audit.

REPLY:

In view of the observation of the audit, this is to inform that Shaheed Sukhdev College of Business Studies (SSCBS) has made the expenditure as per the delegation of power of administrative secretary (Governing Body) for 5,00,000/-. The resolution for the same is attached for ready reference.

Further, it is informed that Rs. 5,29,576/- included the amount spent by college on relocation of college from Vivek vihar to new campus at Rohini for which the permission was granted by the Governing Body of the college in its meeting held on 18th April 2017 (**Annexure 10**)

In light of above, kindly kindly drop the para



G.B. Meeting. 18/04/2017

Para No. 2 - (2017-18)

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:

- a) Security Services
- b) Housekeeping Services
- c) 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

Poonam

डॉ. पूनम वर्मा/Dr. Poonam Verma
सदस्य सचिव, प्रथम समिति
Member Secretary, Governing Body
शांतिपुर कॉलेज ऑफ़ इंजीनियरिंग एंड
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**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

Sr. NO. 16 / Para no. 03(2017-18): Irregularities in making payment towards security and housekeeping services.

During the course of audit of SSCBS for the FY 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 housekeeping services, respectively, However, before releasing the payment of 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 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 © the college has informed the 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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**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

REPLY:

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 and was hired by the PWD during the construction of the building of the 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.

Further, it is informed that the college releases the payment of the Security staff and housekeeping staff to the vendor after receipt of bills along with payment proof of the employees, PF challan and ESI challan. The same are available with the accounts section and will be presented before the next audit party.

In light of above, kindly drop the para



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

SR. No. 17 / PARA - 5 (2018-19): Unspent Balance.

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
Capital Assets	5997384.00
Promotion of Sports	1213071.00
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.

REPLY:

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%/GIA/2019-20/6042-50 Dated 23rd October 2019 (copy enclosed).

In light of above, kindly kindly drop the para



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DIRECTORATE OF HIGHER EDUCATION

GOVT. OF NCT OF DELHI, B-WING, 2ND FLOOR,

5 SHAM NATH MARG, DELHI-54

Email – dtehedu@gmail.com

2nd installment

2019-20

(91)

Dated: 23/1/19

SANCTION ORDER

Sub: - Release of 2nd Installment of Grant-in-Aid to 12 Colleges 100% Funded by Delhi Govt. during the financial year 2019-2020 and revalidation of unspent fund of 2018-19 for the current financial year 2019-2020..

I am directed to convey sanction of the Finance Department, Delhi for release of an amount of **Rs. 129.50 Crore (Rs. One Hundred and Twenty Nine Crore and Fifty Lac ONLY)** as release of 2nd installment of Grant-in-Aid to 100% Funded Colleges under Delhi Govt. under Demand No. 6. Revenue Head and revalidation of unspent fund of amount **Rs. 58,21,23,554.94/- (Rs. Fifty eight Crore twenty one lakh twenty three thousand five hundred fifty four rupees ninety four paise only)** as per the details given below for the current financial year 2019-2020.

Total amount of 2nd Installment of Grant-in-Aid to 12 Colleges 100% Funded by Delhi Govt.

(Amount in Rs.)

Budget Bifurcation made under object head

Total funds allocated for 3 rd / Final Installment	Grant-in-Aid- (Salaries) 2202 03 104 81 00 36	Grant-in-Aid (General) 2202 03 104 81 00 31	Grant-in-Aid (Creation of Capital Assets) 2202 03 104 81 00 35	Remarks
129,50,00,000	125,00,00,000	4,50,00,000	-	-

The Expenditure of **Rs. 4,50,00,000/-** on this account will be debited to Major Head MH "2202" under Sub Head 2202 03 104 81 00 31 - Grant-in-Aid- General, **Rs. 125,00,00,000/-** on this account will be debited to Major Head MH "2202" under Sub Head 2202 03 104 81 00 36 - Grant-in-Aid-Salaries for the current financial year 2019-2020 subject to compliance of all conditions mentioned in this sanctioned order. The payment to the College will be made through RTGS.

(Handwritten signature)



(96)

College-wise bifurcation of amount for release of 2nd Installment to 100% funded colleges by Delhi Govt.

(Amount in Crore)

Sl. No.	Name of College	College-wise proposed amount under sub-head GIA Salaries 2202 03 104 81 00 36	College-wise proposed amount under sub-head GIA other than salaries 2202 03 104 81 00 31
1.	Acharya Narendra Dev College	16.00	0.20
2.	Aditi Mahavidyalaya	9.00	0.15
3.	Bhagini Nivedita College	11.00	0.15
4.	Bhaskaracharya College of Applied Sciences	9.00	0.80
5.	Dr. B R Ambedkar College	10.00	0.25
6.	Deen Dayal Upadhyay College	18.00	0.90
7.	IGIPE&SS (Indira Gandhi Institute of Physical Education & Sports Sciences)	7.00	0.35
8.	Keshav Mahavidyalaya	10.00	0.35
9.	Maharishi Valmiki College of Applied Sciences	4.00	0.05
10.	Maharaja Agarsen College	12.00	0.05
11.	Shaheed Rajguru College of Applied Sciences for Women	11.00	0.25
12.	Shaheed Sukhdev College of Business Studies	8.00	1.00
		125.00	4.50

The following funds having as unspent of last financial year i.e. 2018-2019 as detailed below is revalidated for current financial year:-

(In Rupees)

Sl. No.	Name of College	Unspent balance under sub head GIA Salaries 2202 03 104 81 00 36	Unspent balance under sub head GIA other than salaries 2202 03 104 81 00 31	Unspent balance under sub head GIA Capital Assets
1.	Acharya Narendra Dev College	84092845.00	4453384.00	11561533.00
2.	Aditi Mahavidyalaya	25625329.01	4079232.83	10105687.66
3.	Bhagini Nivedita College	28870760.53	2768814.31	4835310.33
4.	Bhaskaracharya College of Applied Sciences	14332178.56	(-)5265745.75	9805341.39
5.	Dr. B R Ambedkar College	51935899.00	5393896.00	5623910.00
6.	Deen Dayal Upadhyay College	31352594.00	2907377.00	5594010.00
7.	IGIPE&SS (Indira Gandhi Institute of Physical Education & Sports Sciences)	47620042.00	698800.75	8758599.22
8.	Keshav Mahavidyalaya	51649222.29	2250716.54	7922309.00
9.	Maharishi Valmiki College of Applied	27605021.10	1226150.92	7345185.99



	Sciences				(93)
10.	Maharaja Agarsen College		23272352.29	10817303.82	43198352.00
11.	Shaheed Rajguru College of Applied Sciences for Women		10292475.00	4208101.99	4950713.00
12.	Shaheed Sukhdev College of Business Studies		18303289.07	5216300.31	3450517.00
			414952007.85	44020078.50	123151468.59
Total of unspent balance					582123554.94

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

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-2017 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.

[Handwritten Signature]



(94)



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

Sr. No 18 / PARA- 6 (2018-19) : Non compliance of GFR While engaging House Keeping Services.

Reference to the reply of Record Memo Noo. 05 dated 08/01/2020 regarding the Agreement and Terms and Conditions with the firm providing housekeeping services, it is mentioned that "Housekeeping Services are engaged on daily wages basis through a company. For the tender process, the college is pursuing the Directorate of Higher Education for approval."

On the basis of a 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.

Reply

The college has shifted to a new campus at Rohini in 2017 which was a bigger campus than the previous campus at vivek vihar. The college hired the vendor who was already hired by PWD for housekeeping of the new building on daily wager rates. The college has submitted the proposal for sanctioning of approved strength of Housekeeping staff for the new building, which is still awaited. However, the college has started hiring housekeeping through GeM w.,e,f 2021.

In light of above the para may be dropped





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

Sr. NO. 19 / Para-7 (2018-19): Adoption of World Health Scheme for Medical Facility without approval of Competent Authority.

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 be taken from the competent authority of Delhi Govt.

The reply submitted by the college seems to be unsatisfactory.

Reply

The college is a constituent college of University of Delhi and is bound to follow rules and regulation duly passed by the executive council of the university of Delhi. As of now the University of Delhi rules / policy the employees/pensioners of the college are entitled for medical reimbursement as per CCS rules. Further, University of Delhi maintains a health center of its own at four locations in Delhi. The employees residing within a radius of 8 KM from the Health Centre, University of Delhi are required to take membership of the health center and the applicable subscription is deducted from the individual and deposited with the health center, University of Delhi on monthly basis.

However, on the observation of the audit, the college has sought approval for adoption of WUS Health scheme of Delhi University, which is still awaited. However, all the members of staff have taken membership of the Health center of Delhi University and the monthly subscription is being deducted and deposited with the Health center on a monthly basis.

In light of above, kindly drop the para





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

Sr. No. 20 / PARA - 8 (2018-19) : Irregular payment of M/s Centurion Detectives India Pvt. Ltd.

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.

Reply

The college has taken note of the observation of the audit and the necessary instructions have been given to the vendor for future compliance. Further the college has since then making all the efforts so as to ensure that the vendors follow all rules and regulations of EPF and ESI. The vendors are being asked to give an affidavit also that all the rules and regulations with regard to engagement of laborers are followed.

In light of above, kindly drop the para

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

Sr. NO. 21 / Para no. 01 (2019-21): Irregularities in award/extension of contract of security services to M/s Centurion Detectives(India) Pvt. Ltd.

On going through the records related to ward/extension of security services, it has been noticed that the contract for providing security services awas awarded to M/s Centurion 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 plans in the PowerPoint Presentation before the Purchase Committee Which was scheduled for 17.07.2018. But M/s Centurion 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 a 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.f. W.e.f. 01.08.2018, is not understood.
3. Rule 225(XV) of GFR provides for no extension of contract unless otherwise determined 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 an escalation of upto 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 forethought 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 Centurion 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

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

contact 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.

REPLY:

The deployment plan (**copy attached**) was submitted by the vendor M/s Centurian Detective (India) Pvt. Ltd and is available in the file of the tender. The agency was declared technically fit only after proper presentation and submission of deployment plan to the committee constituted for the purpose

As per clause 11.1.13 of the tender document "The successful bidder will be required to execute an agreement in the form specified in Annexure-IX within a period of 30 days from the date of issue of Letter of Offer"

The duly signed agreement dated 1st August 2018 is available in the tender file (**copy attached**). ?

The contract of security services was extended after obtaining feedback from all the stakeholders on both the occasions before grant of extension. The feedback received from stakeholders are available in the tender file. Further, as per the clause 8.6 of tenders document, the college was allowed to extend the contract of agency for a further period.

As per the clause 8.6, the college reserved the right to extend the contract of the agency for a further period on same terms and conditions after mutual consent And, clause 8.6.1 allowed the college authorities to allow an escalation cost of 10%, if required.

The college extended the contract of the agency on receiving the satisfactory performance report of the vendor from all the stakeholders without any escalation cost. The same was approved by the Governing Body in its meeting held on 15.06.2020 with no escalation cost (**copy of resolution attached**).



CDi SECURITY

Security Guard Deployment Plan

S.No.	Positions	General Shift (8.30 am - 5.30 pm)	Morning (6 AM - 2 PM)	Afternoon (2 PM to 10 PM)	Night (10 PM to 6 AM)	Remarks
1	Gate No. 1 (Entry)	Security Officer x 1	Guard x 1	Guard x 1	Guard x 1	
2	Gate No. 2 (Exit)	-	Guard x 1	Guard x 1	Guard x 1	
3	Building Entrance	Guard x 1	-	-	-	
4	Floor 2-3	Fem. Guard x 1	-	-	-	
5	Floor 4-5	Fem. Guard x 1	-	-	-	
6	Floor 6-7	Fem. Guard x 1	-	-	-	
7	Basement Parking	Guard x 2	-	-	-	
8	Patrolling	-	-	-	Guard x 1	
	Boys Hostel	-	Guard x 1	Guard x 1	Guard x 1	
	Girls Hostel	-	F. Guard x 1	Fem. Guard x 1	Fem. Guard x 1	
	Total / Shift	Security Officer x 1	-	-	-	
		Guard x 3	Guard x 3	Guard x 3	Guard x 4	
		Fem. Guard x 3	Fem. Guard x 1	Fem. Guard x 1	Fem. Guard x 1	
	Total Gaurds	Security Officer x 1	Guard x 13	Fem. Guard x 6		

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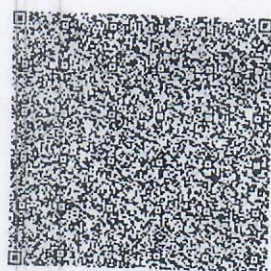
सत्यमेव जयते

INDIA NON JUDICIAL

Government of National Capital Territory of Delhi

e-Stamp

Certificate No.	: IN-DL97365086026178Q
Certificate Issued Date	: 30-Oct-2018 10:24 AM
Account Reference	: IMPACC (IV)/ dl752103/ DELHI/ DL-DLH
Unique Doc. Reference	: SUBIN-DL75210399949049174793Q
Purchased by	: CENTURION DETECTIVES INDIA PVT LTD
Description of Document	: Article Others
Property Description	: Not Applicable
Consideration Price (Rs.)	: 0 (Zero)
First Party	: CENTURION DETECTIVES INDIA PVT LTD
Second Party	: Not Applicable
Stamp Duty Paid By	: CENTURION DETECTIVES INDIA PVT LTD
Stamp Duty Amount(Rs.)	: 100 (One Hundred only)



*Serial 1 cop
Kanchai patil*

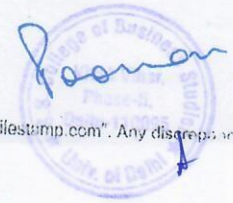
.....Please write or type below this line.....ANNEXURE-IX.....



**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(UNIVERSITY OF DELHI)
PSP AREA IV, DR. K.N.KATJU MARG, SECTOR 16, ROHINI, DELHI --
110 089**

For CENTURION DETECTIVES (INDIA) PVT. LTD. FORM OF AGREEMENT

[Signature]
Authorised Signatory



Statutory Alert:

- The authenticity of this Stamp Certificate should be verified at "www.stcilestamp.com". Any discrepancy in the details on this Certificate available on the website renders it invalid.
- The onus of checking the legitimacy is on the users of the certificate.
- In case of any discrepancy please inform the Competent Authority.

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THIS AGREEMENT is made on the 01st Day August 2018 Between the Shaheed Sukhdev College of Business Studies hereinafter called "the College", which expression shall, unless excluded by or repugnant to the context, be deemed to include its successor in office and assigns of the one part AND Centurion Detectives India Pvt. Ltd. (LGF-01, Parsvnath Plaza, Sec-27, Noida, (U.P.)-201301 through Shri Kuldeep Singh the authorized representative (hereinafter called "the contractor") (which expression shall, unless excluded by or repugnant to the context, be deemed to include its/their heirs, successors, executors, administrators, representatives and assigns) of the other part. Under which the contractor shall provide uniformed and trained personnel and will use its best endeavours to provide Security Services to the College.

NOW THIS AGREEMENT WITNESSETH as follows:-

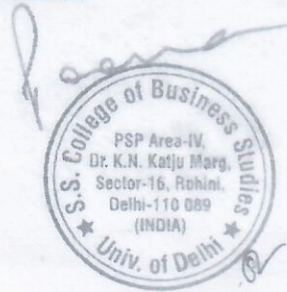
1. In this Agreement words and expression shall have the same meanings as are respectively assigned to them in the Terms and Conditions of contract hereinafter referred to.
2. The following documents shall be deemed to form and be read and constructed as part of this Agreement, viz:
 - a. Letter of acceptance of award of contract;
 - b. Terms and conditions;
 - c. Notice inviting Tender;
 - d. Scope of work;
 - e. Annexure / Addendums, if any;
 - f. Any other documents forming part of the contract.
3. In consideration of the payments to be made by the College to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the employer to execute the Security services w.e.f as per the provisions of this Agreement and the tender documents.
4. The College hereby covenants to pay the contractor in consideration of the execution and completion of the works/services as per the provisions of this Agreement and the tender documents, the contract price of Rs.89,96,400 (Rupees Eighty Nine Lakh Ninety six Thousand Four Hundred Only/-
5. Being the sum stated in the letter of acceptance subject to such additions thereto or deductions there from as may be made under the provisions of the contract at the times in manner prescribed by the contract.

For CENTURION DETECTIVES (INDIA) PVT. LTD.

[Handwritten Signature]

Authorised Signatory

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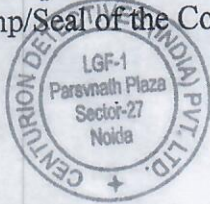
IN WITNESS WHEREOF the parties hereto have signed the Agreement the day and the year first above written.

For and on behalf of the
Centurion Detectives India Pvt. Ltd.
studies

Signature of the authorized official
FOR CENTURION DETECTIVES (INDIA) PVT. LTD.

Kuldeep Singh

Kuldeep Singh - Director
Stamp/Seal of the Contractor



By the said
Name
Signed and sealed on
behalf of the College in the presence of:

Witness *Janatn*

Name SURENDER KR JATRATH
Address H. NO. 612, IInd floor
Parmanand Colony (west)
DELHI -11009
Telephone No. 989970 5859

For and on behalf of the
Shaheed Sukhdev College of Business

Signature of the authorized Officer

Poonam Verma

Name of the Officer
Stamp/Seal of the College

Dr. Poonam Verma
शाहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय / University of Delhi)
पी एस पी खण्ड-IV, डॉ. के.एन.काटजू मार्ग, सेक्टर-16,
रोहिणी, दिल्ली-110 089 (भारत)
PSP Area-IV, Dr. K.N. Katju Marg, Sector-16,
Rohini, Delhi-110 089 (INDIA)

By the said
Name
on behalf of the Contractor in
the presence of:

Witness *Mangai*

Name Manoj Mangai
Address LGF-01 Parasnath
Plaza, Sec-27, Noida, (U.P.)
201301
Telephone No. 0120-4156012, 9818568964



28. To consider and approve the extension of term of M/s Centurion Detectives (India) Pvt Ltd. for providing security services to the college for a further period of one year w.e.f. 01/08/20 to 31/07/21 (as per the tender document pt. no. 8.6) based on the recommendations of the Caretaker, Administrative Office and Hostel Wardens.

Approved

29. To consider the recommendations of Administrative Officer to extend the contract of Mr. Kuldeep Singh Bhandari vide his application dt. 10/02/20 for running a photocopy shop inside the college premises for a further period of one year w.e.f. 15.02.20 to 14.02.21.

Approved

30. To consider the request of Mr. S.K. Jairath, Administrative Officer vide his application dt. 15/05/20 for taking voluntary retirement from services w.e.f. 01/08/2020 and request to waive off the short notice period of 14 days out of the total notice period of three months.

Approved and Governing Body waived off the short notice period of 14 days. It was resolved that the post of Administrative Officer be filled on deputation basis till the process of permanent recruitment is completed.

31. To approve the publishing of advertisement and to follow the process of selection as per University of Delhi recruitment rules for filling up the already sanctioned non-teaching posts on permanent basis as approved by the University of Delhi mentioned below:

- Administrative Officer 01 – The post will become vacant after the VRS of Mr. S.K. Jairath
- Sr. Technical Assistant (Computer) – (01 Reserved for OH)
- Jr. Assistant / Jr. Assistant-cum-Caretaker – 03 (02 Reserved for OBC & 01 Reserved for HH)

The Governing Body approved the publishing of advertisement for all non-teaching posts. For the post of Administrative Officer, this post may also be advertised for filling up through deputation basis for a period of one year or till the time the permanent appointment is made, whichever is earlier. Keeping in view the shortage of staff, the Governing Body resolved that posts of Jr. Assistant may be filled through GeM on outsourced basis till the process for recruitment on regular basis is completed.

Kanw
अध्यक्ष, प्रबन्ध समिति
Chairman, Governing Body
शाहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय / University of Delhi)
पी एन भी सप्ट-IV, डॉ. क.एन. काटजू मार्ग, रोहिनी-16,
रोहिनी, दिल्ली-110 089 (भारत)
PSP Area-IV, Dr. K.N. Katju Marg, Sector-16,
Rohini, Delhi-110 089 (INDIA)

Poonam
डॉ. पूनम वर्मा/Dr. Poonam Verma
सदस्य सचिव, प्रबन्ध समिति
Member Secretary, Governing Body
शाहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
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रोहिनी, दिल्ली-110 089 (भारत)
PSP Area-IV, Dr. K.N. Katju Marg, Sector-16,
Rohini, Delhi-110 089 (INDIA)



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CBS INFO <cbs@sscbsdu.ac.in>

Note for approval for extension of Security Services in the College - Reg.

Kavita Sharma <kavi.noida10@gmail.com>
To: CBS INFO <cbs@sscbsdu.ac.in>

Thu, Jul 29, 2021 at 12:21 PM

Dear Poonam,

According to rules, the contract including extension can only be given for two years. This contract came into effect, I understand, on 01/08/2018. Hence, it is already 3 years. Please immediately take steps for a new contract. Till then in the interest of the security of the college, The contract may be extended.

Warm regards,

Yours sincerely,

Kavita A Sharma

On Wed, Jul 28, 2021 at 2:27 PM Kavita Sharma <kavi.noida10@gmail.com> wrote:

----- Forwarded message -----

From: SSCBS <cbs@sscbsdu.ac.in>
Date: Wed, Jul 28, 2021, 12:53 PM
Subject: Fwd: Note for approval for extension of Security Services in the College - Reg.
To: Kavita Sharma <kavi.noida10@gmail.com>

----- Forwarded message -----

From: SSCBS <cbs@sscbsdu.ac.in>
Date: Fri, Jul 23, 2021 at 10:54 AM
Subject: Note for approval for extension of Security Services in the College - Reg.
To: Kavita Sharma <kavi.noida10@gmail.com>

**The hon'ble Chairperson
Governing Body
SSCBS**

Respected ma'am,

Please find attached herewith a note for extension of contract of M/s Centurion Detectives (India) Pvt. Ltd. who is providing security services to the college for a further period of one year. Kindly approve the same.
Thanks & Regards.

**Dr. Poonam Verma
Principal
Shaheed Sukhdev College of Business Studies
(University of Delhi)
PSP Area IV, Dr. K.N. Katju Marg, Sector-16
Rohini, Delhi - 110089
SSCBS ON MAP
Mob: +91- 98105 08371
E-mail: cbs@sscbsdu.ac.in, principal@sscbsdu.ac.in**



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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)

July 20, 2021

This is to submit that the term of M/s Centurion Detectives (India) Pvt. Ltd., who is providing security services to the college since 01/08/2018, is expiring on 31st July 2021 as he intimated vide its letter dated 02 June, 2021. Initially he was awarded contract for a period of two years and last year it was extended for one more year by the Governing Body in its meeting held on June 15, 2021. Keeping in view the pandemic situation of COVID '19, it is not feasible to call the fresh tenders.

It is pertinent to mention here that as per clause no. 8.6 (mentioned below), the contract may be extended further.

“8.6 Duration of Contract: -

The contract may be valid initially for a period of two years and the 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.”

Further M/s Centurion Detectives (India) Pvt. Ltd. has also requested for escalation of 10% in the bid value as per clause 8.6.1.

Therefore, it is proposed to extend the term of M/s Centurion Detectives (India) Pvt. Ltd. for one more year or till the new contract is assigned, whichever is earlier, w.e.f. 01/08/2021 on the same terms and conditions. *as were in the last year. Pooja*
Submitted for your information and necessary approval please.

Dealing Assistant *Pooja* 20/07/21

Administrative Officer *Pooja*

Principal *Pooja*. Pl. place for chairperson's approval. *Ms. Poon*

Chairperson





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

Sr No. 22 Para -02(2019-21): Discrepancies in the financial statement of Accounts.

- A. Wrongly written of the value of college vehicle to Rs. 13,58,335/- in financial state of accounts

On going through the financial statement 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 vehicles. Since no depreciation has been charged on the college vehicle, 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. Assets in the financial statement of accounts overvalued

The financial statements of accounts of the college for the FY 2019-20 and 2020-21 shows assets which are liable to charge depreciation are shown more than Rs. 2 crore and no depreciation has been charged on these assets resulting in the assets shown overvalued in the statement of Accounts. This has been the practice adopted by the college over the years 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. Loss of Equipment wrongly written in the 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 7 Expenditure accounts for the year 2019-20 which results in wrongly working out the excess / shortfall of Income and expenditure.

REPLY:

The college has already written to DHE and Delhi University on the issue of charging of depreciation of its fixed assets.

As of now since the college does not have the policy of charging depreciation on its assets, henceforth, the value of college shown in financial is as detailed below:-

Value of vehicle as on 1.4.2019	-	15,32,667/-
Amount received against scrap value	-	1,74,332/-
Balance value of vehicle	-	13,58,335/-*

The value of vehicle Rs. 13,58,335/- has been adjusted in the general reserves, there is





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

no excess / shortfall in the net profit shown in the financials as the entries have been posted in balance sheet and not in Income and expenditure for the period ending 31st March 2020

- A. As per prevailing practice, depreciation is not applicable on the fixed assets and therefore not considered while compiling final accounts of the college. However, on the observation of the audit, the college vide its letter (ref. no. SSCBS/Accounts/2021-22 /393 dated 26.08.2021) has already written to DHE and University of Delhi for clarification.

After receipt of approval of DHE, the college will start the process of charging the depreciation on its assets.

- B. The amount of Rs. 12031/- was recovered from the 2 students as penalty/ fine for misplacing the laptops issued by the College. The value of laptop was nil, these were received from Delhi University in the year 2012 under OBC Expansion plan. Since Income / penalty was against the cost of loss of equipment hence the same was taken as part of Income.

In light of above, kindly drop the para





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

Sr. No, 23 / Para no. 02(2021-22): Non-execution of Bond and transfer of assets to DTU

Rule 231 (2) (i) & (ii) of GFR 2017 & sl no. 18 of Pattern of Assistance for release of GIA to 100 % funded delhi Government college affiliated to University of Delhi issued of DHE dated 08.1.2020 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 and 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 the College authority had transferred various assets to DTU amounting to Rs. 81,82,796/- (consolidated balance 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 for transfer of property amounts to Rs. 41,86,094/- as reflected in standalone B./sheet may be obtained from competent authority under intimation to audit.

REPLY:

Shaheed Sukhdev College of Business Studies (SSCBS) is pursuing the matter of executing Bond with DHE and has sent a letter ref. no SSCBS/Accounts /2023-24/462 dated 08.08.2023.

Further, the decision to hand over the old campus along with infrastructure facilities was discussed in a meeting held in the conference Hall of Hon'ble Dy . Chief Minister of Delhi at Delhi Sachivalaya on 09.01.2017 at 11.00 a.m. (minutes of meeting circulated vide letter ref. No. F.75(4)/DTU/PLG/2016-17/PF-II/1263-69 dated 11.01.2017) subsequently the order ref no.. f.75(4)/dtu/plg/2017/1511-17 dated 27.02.2017 (copy attached) was issued.

In light of above, kindly kindly drop the para



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SPEED FILE

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GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRG. & TECHNICAL EDUCATION
MUNI MAYA RAM MARG: PITAM PURA: DELHI
(PLANNING BRANCH)

Ph. 011-2731-0308, e-mail - jdttte.delhi@gov.in

CF.75(4)/DTU/PLG/2016-17/PF-II/1263-69

Dated: 11/12/2017

MINUTES OF THE MEETING HELD IN THE CONFERENCE ROOM OF
HON'BLE DY. C.M. AT DELHI SACHIVALAYA ON 09.01.2017 AT 11.00
AM, TO DISCUSS THE EAST CAMPUS OF DELHI TECHNOLOGICAL
UNIVERSITY.

A meeting was held in the Conference Room of Hon'ble Dy. Chief Minister at Delhi Sachivalaya on 09.01.2017 at 11.00AM, to discuss the East Campus of Delhi Technological University.

2. The following were present in the meeting:-

1. Sh. A. Anbarasu, Secretary (TTE)
2. Sh. Manoj Kumar, Director (TTE)
3. Prof. Yogesh Singh, Vice Chancellor, DTU
4. Sh. Raj Kumar, Special Director (TTE)
5. Sh. Vimal Kumar, C.P.M. (Education) PWD & Team
6. Architect-cum-Consultant, PWD
7. Sh. O.P. Shukla, Jt. Director (Plg), DTTE (HQ)

3. At the outset, the Chief Project Manager, PWD briefed about the building Layout Plan (LoP) to Hon'ble Dy. C.M. Secretary (TTE) had pointed out the entry proposed by the architect and after detailed discussion, it was decided to re-design the entry and accordingly change in the LoP. **Action-CPM, PWD**

4. The temporary Campus of East Campus of Delhi Technological University was also discussed. It was informed that Shaheed Sukhdev College of Business Studies (SSCBS), will shifting to its permanent site at Rohini by July, 2017 and vacate the existing Campus at Vivek Vihar. Secretary (TTE) & Vice Chancellor, DTU had requested to use the existing Campus of SSCBS at Vivek Vihar as temporary Campus for DTU - East Campus, till permanent Campus come up at Mayur Vihar. Hon'ble Dy. C.M. agreed to the proposal and directed to start the courses from Academic Year 2017-18. He also suggested that Secretary (TTE), VC DTU & Director (TTE) may also visit to Campus at Vivek Vihar.

Action - VC, DTU/Director, DHE/Principal, SSCBS



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5. In view of the above, following decisions were taken about East Campus of DTU:-

- i) PWD will re-design the LoP, as discussed in the meeting and submit to MCD for approval.
- ii) Issue formal communication to Principal, SSCBS / DHE to handover the building and fixed infrastructure to the DTU for atleast two years to start East Campus from Academic Session 2017-18:

6. The meeting concluded with a vote of thanks to the Chair.

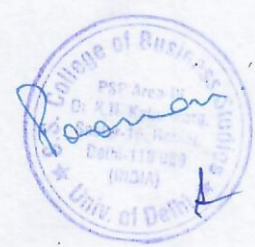
(O.P. Shukla)
Jt. Director (Plg.)

Dated 11/Jan/2017
12/1/17

No.F.75(4)/DTU/PLG/2016-17/PF-II/ 1263 - 69 / 308
Copy to:-

- 1. Secretary to Hon'ble Minister of Technical Education / Dy. C.M., Govt. of NCT of Delhi, 6th Level, A-Wing, I.P. Estate, Delhi Sachivalaya, New Delhi-110002.
- 2. PS to Secretary / Director (TTE).
- 3. The Director, Directorate of Higher Education, Govt. of NCT of Delhi, 5, Sham Nath Marg, Delhi-54.
- 4. The Vice Chancellor, Delhi Technological University, Shahabad Daulatpur, Bawana Road, Delhi.
- 5. The Principal, Shaheed Sukhdev College of Business Studies, University of Delhi, Vivek Vihar, Delhi.
- 6. Shri Vimal Kumar CPM (Education), PWD, 2nd Floor, MSO Building, I.P. Estate, New Delhi-110002.
- 7. PA to Special Director (TTE).

(O.P. Shukla)
Jt. Director (Plg.)



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(111)

GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRAINING & TECHNICAL
MUNI MAYA RAM MARG: PITAM PURA:
(PLANNING BRANCH)

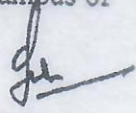
Tel. No. 27310308 (O) : e-mail:- jdte.delhi@gov.in

No. F. 75(4)/DTU/PLG/2017/1511-17

Dated 27/12/2017

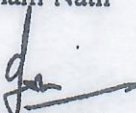
ORDER

The Hon'ble Lt. Governor, Delhi is pleased to allow the use of the existing campus of Saheed Sukhdev College of Business Studies, University of Delhi, Vivek Vihar, Delhi for running East Campus of Delhi Technological University (DTU) on temporary basis for atleast 2years or till the time permanent campus of DTU is constructed at ITI Mayur Vihar.


(O.P. Shukla)
Jt. Director (Plg.)

Copy to:-

1. The Secretary to Hon'ble Lt. Governor, Delhi, Raj Niwas, Delhi.
2. The Secretary to Hon'ble Dy. C.M., Delhi, Delhi Secretariat, New Delhi.
3. The Vice Chancellor, Delhi Technological University, Shahabad Daulatpur, Bawana Road, Delhi.
4. The Principal, Shaheed Sukhdev College of Business Studies, University of Delhi, Jhilmil Colony, Vivek Vihar, Delhi.
5. The Director, Dte. of Higher Education, Govt. of NCT of Delhi, 5 Sham Nath Marg, Delhi.
6. PS to Secretary (TTE) / Director (TTE).


(O.P. Shukla)
Jt. Director (Plg.)



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

2022-2023

Sr No. 24 Para No.01 : Irregular payment of Pension & terminal benefits such as Gratuity & commutation of Pension amounts to Rs, 200.81 lakhs out of MH-2201, GIA -salaries

Shaheed Sukhdev College of Business Studies is a 100 % funded Delhi Government sponsored constituent college of Delhi University. Directorate of Higher Education, GNCTD has been providing GIA to 100 % funded college according to "Pattern of Assistance" dated 08.01.2020 (duly approved by Finance department, GNCTD vide U.O no1 DSF-V/277 date 29.11.2019. The main objective of GIA is - To promote the cause of higher education in the field of Arts, Coerce, Science, management & Computer Science etc.

Test check of the record reveal that DHE, GNCTD had provided / released GIA to SCBS, Rohini during period 2022-23 under MH-2202 for salaries and general expenditure as detailed below:-

Standard Numeric Code	Major Head/ Objec Head	Amount (in Rs.)
2202 03 103 83 0031	GIA General	1,43,04,413/-
2202 03 103 83 0036	GIA Salaries	16,48,76,892/-
	Total	17,91,81,305/-

As per condition no, 03- of sanction dated 19.4.2022, 21.7.22, 13.10.22 and 03.02.2023 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, conditional no. 13 also restrict Grantee institution shall not perform or undertake any activity which entails additional financial liability for the Government without approval of Finance/ Planning department like creation of post, grant of pay scales higher than those of corresponding posts in GNCTD, undertaking infrastructural projects estimated cost of which is above INR 2 crore & provisions / extension of Pension to employees etc

Scrutiny of record reveals that College Authorities had incurred expenditure amounting Rs. 2,00,81,664/- in 2022-2 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.

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

The similar observations of pensionary benefits from GIA salary also shown in under mention audit reports, settled and taken a fresh

2016-17

- a. The college has been paying pension to the tune of Rs. 53.18 lakh per annum to 14 retired employees from GIA (audit para 04/2016-17)
- b. The college has been paying pension amounting to Rs. 67 lakh per annum to 14 retired employees from GIA (audit para 02-2018-19)
- c. The college has been paying pension amounting to Rs. 67 lakh per annum to retired employees from GIA

The entire amount need to be regularised from the competent authority under intimation to audit and in future, provision for pension and retirement benefits in GIA needs to be kept under MH-2071

REPLY

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 and SSCBS/Accounts/2021-22/898 dated 07.01.22 to the DHE for clarification and reply of the same is awaited in this regard. **(Annexure -06)**

In light of above, kindly kindly drop the para



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

Sr No. 25 Para No.02 (2022-23): Non-entering of Memorandum of Understanding (MOU) with the Administrative Department

As per guidelines issued by GNCTD, Finance (Accounts Department) vide their order no. F.12/3/2010 -AC/dsfa/DSIII/914-921 dated 18.7.11, enforcing thereby financial discipline in autonomous bodies/ grantee institutions. It has been directed that all the autonomous bodies/ grantees institutions having budgetary support of more than Rs, 5 crore per annum from the government are required to enter into MOU with the administrative department spelling out clearly the output targets in respect of the activities/ programmes/ schemes being carried out and qualitatively improvements in output, along with commensurate input requirement. The output target, prescriber in measurable units of performance shall from the basis of budgetary support extended to these organization

Similar observations were made in Para no. 03/2021-22 audit report regarding non entering the MOU with admn. Department and the college has recd. Rs, 16.3 core (approx.) during FY 2021-22 as GIA from GNCT of Delhi.

The college has recd. Rs. 17.91 (Rs. 1.43 core + Rs. 1648 crore) during FY 2022-23 as GIA from GNCTD and in view of above guidelines, MOU entered with the administrative department may be provided to the audit.

Sincere efforts should be taken by the HOD to execute MOU with DHD, GNCTD under intimation to audit.

Reply

Shaheed Sukhdev College of Business Studies (SSCBS) is pursuing the matter of executing Memorandum of Association with DHE and has send a reminder letter ref. no. SSCBS/Accounts/2023-24/462 dated 08.08.2023.

In light of above, kindly kindly drop the para



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



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एसएससीबीएस/लेखा/2023-24/ ४६२
SSCBS/ACCOUNTS/2023-24/ 462

०८.०८.२०२३
08.08.2023

निदेशक,
उच्च शिक्षा निदेशालय
राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार
तकनीकी शिक्षा बोर्ड
टीटीई कैंपस, मुनि माया राम मार्ग,
पीतम पुरा, नई दिल्ली -110034

The Director
Directorate of Higher Education
Govt. of NCT of Delhi
Board of Technical Education Bldg.
TTE Campus, Muni Maya Ram Marg,
Pitam Pura, New Delhi -110034

विषय: "एलएफए ऑडिट रिपोर्ट के ऑडिट पैरा का निपटने हेतु।
Subject: "Settlement of Audit para of LFA audit report -reg."

आदरणीय महोदय/ Respected Sir,

एलएफए की ऑडिट पार्टी ने अपनी रिपोर्ट में वित्तीय वर्ष 2018-19 ऑडिट के बाद से अपने ऑडिट में निम्नलिखित पैरा उठाए हैं:

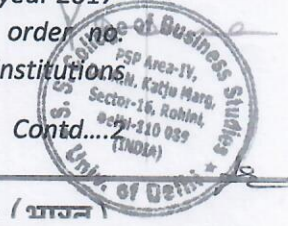
The audit party of LFA in its report has raised the following para which needs to be clarification from the DHE, GNCTD:

पैरा : समझौता ज्ञापन / Para 01: Memorandum of Understanding

ऑडिट पार्टी के अवलोकन के अनुसार, शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़ को वित्त वर्ष 2017-18 के दौरान 12.22 करोड़ रुपये की वार्षिक सहायता के साथ डीएचई, जीएनसीटी दिल्ली द्वारा वित्त पोषित किया जा रहा है। वित्त (लेखा) विभाग के खंड 6 के अनुसार, दिल्ली सरकार के आदेश सं 2006-10 के दिनांक 18-7-2011 के सभी स्वायत्त निकायों/अनुदान ग्राही संस्थाओं को सरकार से प्रतिवर्ष 5 करोड़ से अधिक की बजटीय सहायता प्राप्त करने वाले सभी स्वायत्त निकायों/अनुदान ग्राही संस्थाओं को प्रशासनिक विभाग के साथ एक समझौता ज्ञापन (एमओयू) पर हस्ताक्षर करना अपेक्षित है। इस मामले में, शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़ द्वारा डीएचई, जीएनसीटी ऑफ़ दिल्ली के साथ कोई समझौता ज्ञापन दर्ज नहीं किया गया है।

उपर्युक्त को ध्यान में रखते हुए, आपसे अनुरोध है कि दिल्ली विश्वविद्यालय के साथ समझौता ज्ञापन पर हस्ताक्षर करने की प्रक्रिया शुरू करें। (वित्त (लेखा) विभाग, दिल्ली सरकार के आदेश संख्या एफ.12/3/2010-एसी/डीएसएफए/डीएस-III/914-921 दिनांक 18.7.2011 के खंड 6 के अनुसार)

"As per the observation of the audit party, Shaheed Sukhdev College of Business Studies is being funded by the DHE, GNCT of Delhi with annual assistance of Rs. 12.22 crore during Financial year 2017-18. As per clause 6 of the Finance (Accounts) Department, Government of Delhi's order no. F.12/3/2010-Ac/dsfa/DS-III/914-921 dated 18.7.2011 all the autonomous Bodies/ Grantee institutions



पी.एस.पी.खण्ड-IV डॉ. के.एन.काटजू मार्ग, सेक्टर-16, रोहिणी, दिल्ली-110 090 (भारत)

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having budgetary support of more than 5 Crore per annum from the Government are required to enter into a Memorandum of Understanding (MOU) with the Administrative Department. In this case, no MOU has been entered with DHE, GNCT of Delhi by the Shaheed Sukhdev College of Business Studies."

In view of above, you are requested to initiate process of signing the MOU with University of Delhi. (As per clause 6 of the Finance (Accounts) Department, Government of Delhi's order no. F.12/3/2010-Ac/dsfa/DS-III/914-921 dated 18.7.2011) at the earliest.

पैरा: पेंशन का अनियमित भुगतान / Para 02: Irregular payment of pension

"ऑडिट पार्टी की टिप्पणियों के अनुसार, कॉलेज अपने सेवानिवृत्त कर्मचारियों को सहायता अनुदान (वेतन) से पेंशन वितरित करता है, लेकिन पेंशन के लिए अलग-अलग मेजर हेड 2071-पेंशन और सेवानिवृत्ति लाभ हैं, जिसके माध्यम से भुगतान किया जाना चाहिए।

उपर्युक्त को ध्यान में रखते हुए, आपसे यह स्पष्ट करने का अनुरोध किया जाता है कि क्या सेवानिवृत्त कर्मचारियों को पेंशन कॉलेज द्वारा प्राप्त सहायता अनुदान (वेतन) से देय है या डीएचई प्रमुख शीर्ष 2071-पेंशन और सेवानिवृत्ति लाभों में से पेंशन और सेवानिवृत्ति लाभों के लिए बजट को मंजूरी देगा।

"As per the observations of the audit party, the college disbursing pension to its retired employees out of Grant in Aid (Salaries), but for pension there is separate Major Head 2071-Pension and retirement Benefits through which the payment should be made."

In view of above, you are requested to clarify regarding whether the pension to retired employees is payable out of Grant in aid (Salary) received by the College or the DHE shall sanction the Budget for Pension and retirement benefits out of **Major Head 2071-Pension and Retirement Benefits**.

पैरा: नॉन-चार्जिंग मूल्यहास / Para 07: Non-charging depreciation

लेखापरीक्षा दल की टिप्पणियों के अनुसार, स्वायत्त निकाय होने के नाते, कॉलेज वाणिज्यिक लेखा आधार पर बही-खातों का रखरखाव कर रहा है। कॉलेज के वित्तीय विवरण में अचल संपत्ति दिखाई गई है बैलेंस शीट में इसके मूल मूल्य पर जो कॉलेज के पास मौजूद परिसंपत्तियों के मूल्य के अनुमान को दर्शाता है, जबकि, टूट-फूट और समय के प्रवाह के कारण, अचल संपत्ति का मूल्य बहुत कम है। इसलिए, संपत्ति को उनके उचित मूल्य पर प्रस्तुत करने के लिए आयकर अधिनियम के रूप में मूल्यहास का हिसाब रखा जाना चाहिए।

उपर्युक्त को ध्यान में रखते हुए, आपसे यह स्पष्ट करने का अनुरोध किया जाता है कि क्या पुस्तकालय पुस्तकों सहित अचल परिसंपत्तियों पर मूल्यहास को बही-खातों में प्रभारित किया जा सकता है और यदि हां, तो कृपया उन दरों को प्रदान करें जिन पर मूल्यहास विभिन्न श्रेणियों की अचल परिसंपत्तियों के प्रभार होंगे।

As per the observations of the audit party, being autonomous body, the college has been maintaining the books of accounts on commercial Accounting Basis. The financial statement of the college has been showing Fixed Asset at its original value in the balance sheet which reflects over estimate of the



Contd.....3

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 Income Tax Act, therefore, must be accounted for in order to present the assets at their proper value.

In view of above, you are requested to clarify whether the depreciation on fixed assets including Library books can be charged in the books of accounts and if yes, kindly provide the rates at which the depreciation is to be charges of different categories of fixed assets.

पैरा: बांड का निष्पादन न होना / Non-execution of Bond

"जीएफआर 2017 के नियम 231 (2) (आई) और (2) और दिल्ली विश्वविद्यालय से संबद्ध 100 प्रतिशत वित्त पोषित दिल्ली सरकार प्रायोजित कॉलेज को जीआईए जारी करने के लिए सहायता के पैटर्न के एसआर नंबर 18 को डीएचई द्वारा 08.01.2020 के माध्यम से डीएचई द्वारा जारी किया गया है, जिसे वित्त विभाग, जीएनसीटीडी द्वारा विधिवत अनुमोदित किया गया है, स्पष्ट रूप से निर्धारित करता है कि: -

कॉलेज को जीआईए की शर्तों का पालन करने के लिए संयुक्त रूप से बाध्य करते हुए एक निर्धारित प्रारूप में एक बांड निष्पादित करना होगा और अनुदान को किसी अन्य संस्थान / संगठन को नहीं देना होगा और बांड का उल्लंघन करने पर, हस्ताक्षरकर्ता भारत के राष्ट्रपति को अनुदान के पूरे या एक हिस्से के लिए ब्याज @ 1% या बांड के तहत निर्दिष्ट राशि के साथ वापस करने के लिए उत्तरदायी होगा।

उपरोक्त को ध्यान में रखते हुए, आपसे अनुरोध है कि जीएफआर 2017 के नियम 231 (2) (i) और (ii) में अनिवार्य रूप से बांड पर हस्ताक्षर करने की प्रक्रिया शुरू करें ताकि पैरा को छोड़ने के लिए इसे एलएफए ऑडिट टीम को प्रस्तुत किया जा सके।

"Rule 231 (2) (i) & (ii) of GFR 2017 & Sr No. 18 of pattern of assistance for release of GIA to 100 % funded Delhi Govt. sponsored college affiliated to the University of Delhi issued by DHE vide 08.01.2020, 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/ organisation 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 @ 1 % thereon or sum specified under the Bond."

In view of above, you are requested to start the process of signing the Bond as mandated in the Rule 231 (2) (i) & (ii) of GFR 2017 so that same can be submitted to LFA audit team for dropping the para.

धन्यवाद और सम्मान Thanks and regards.

(पूनम वर्मा / Poonam Verma)

प्रोफेसर-प्रिंसिपल / Professor-Principal





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

Sr No. 26 Para 03 (2022-23): Lapsed Deposit

As per rule 189 of receipt and payment rules, at the close of March every year, (a) deposit not exceeding twenty five rupees unclaimed for one whole account year, or residuary balance not exceeding the said amount out of deposits partly re-paid during the year then closing , and (b) all deposit or balances in excess of the aforesaid amount, unclaimed for more than 3 complete account year, shall be credited to the government under the consolidated fund, keeping necessary note in the register of deposit. IN the case of deposit, the detailed accounts of which are kept by departmental officer, a list of deposits and balances thus lapsing shall be prepared by them and sent to the account officers in accordance with the relevant directions. Deposits unclaimed for more than 3 account year shall be deposited in a government account keeping necessary note in the deposit register.

During course of audit of financial statement/ record of SSCBS for FY 2022-23, it has been noticed that an amount of Rs. 36,95,357/- has been lying under lapsed caution money head/ account as on 31.3.2023

S.No.	FY	Balance as on 01.04.22	Caution money recd. during year	Caution money refunded during year	Balance as on 31.3.23	Balance as on 31.03.20
1	2022-23	3750357	197500	252500	3695357	3540357

The HOD may take the necessary action to transfer the non-crediting amount of caution money lying unclaimed for more than 3 accounting years into govt. Account after due verification of facts and figures under intimation to audit.

Reply

As per Delhi University rules the college collects a fixed amount from students at the time of admission as a refundable security deposit. The refundable security is refundable to students before 1 year of their passing out of the college. The unclaimed deposit is transferred to the government account as lapsed security. An amount of Rs. 5,02,500/- has been taken as income during year 2023-24

In light of above, kindly drop the para



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Account Statement for the period 05/10/2023 to 05/10/2023

Account Number 0000035810777577 Branch SECTOR-11 ROHINI, DELHI
 Address UNIVERSITY OF DELHI DELHI DELHI-110089 INDIA Account Type SBCHQ-SBP-GEN-PUB-IND-ALL-INR
 Account Name PRINCIPAL MOD Balance 25,80,609.48
 Drawing Power 0.00 Interest Rate(% p.a.) 2.7
 Balance as on 05/10/2023 1,38,67,911.39

Date (Value Date)	Narration	Ref/Cheque No.	Branch Code	Debit	Credit	Ex
05-Oct-23 (05-Oct-2023)	TO TRANSFER INB Goods and Services Tax (G	231007000106691K0CLYQUW3 TRANSFER TO 36959639417 POOLING ACCOUNT GST-MM	99922	9,574.00		1,38,58
05-Oct-23 (05-Oct-2023)	TO TRANSFER INB MTNL DELHI MTNLDEL3P Payments	ZSBI1436886698IGAQGSXH10 TRANSFER TO 3199599162096	99922	1,331.00		1,38,57
05-Oct-23 (05-Oct-2023)	TO TRANSFER INB MTNL DELHI MTNLDEL3P Payments	ZSBI1436891078IGAQGSXLK5 TRANSFER TO 3199601162097	99922	1,651.00		1,38,55
05-Oct-23 (05-Oct-2023)	BY TRANSFER UPI/CR/327817975133/Deepansh/SBIN/9958648463/Payme	TRANSFER FROM 4897735162098	11550		51.00	1,38,55
05-Oct-23 (05-Oct-2023)	BY TRANSFER UPI/CR/327820081635/ANSHUL/SBIN/9185100705/NA	TRANSFER FROM 4897735162098	11550		161.00	1,38,55
05-Oct-23 (05-Oct-2023)	BY TRANSFER UPI/CR/327820851658/Roli Ag/IDFB/9818300143/Sent	TRANSFER FROM 4897735162098	11550		200.00	1,38,55
05-Oct-23 (05-Oct-2023)	CHEQUE WDL CHEQUE TRANSFER TO 816728	TRANSFER FROM 32832103945 Mr. MAYANK SAHNI 816728	11550	8,980.00		1,38,46
05-Oct-23 (05-Oct-2023)	CHEQUE WDL CHEQUE TRANSFER TO 816724	TRANSFER FROM 20318452507 Mr. CHANDER PAL 816724	11550	7,000.00		1,38,39
05-Oct-23 (05-Oct-2023)	CHEQUE DEPOSIT 836102	TRANSFER TO 35810781108 PRINCIPAL 836102	11550		5,02,500.00	1,43,42
05-Oct-23 (05-Oct-2023)	TO DEBIT THROUGH CHEQUE Chq No. 816719 SBI 816719	816719	11550	10,76,333.00		1,32,65

**This is a computer generated statement and does not require a signature.

Print Back



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

Sr no. 27 Para -04 (2022-23) Irregular payment of Rs.36,330/- for LTC fare of Rs.8,132/- and leave Para encashment of Rs.28,198/-

As per LTC rules:-

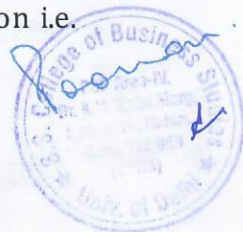
1. Any employee with one year of continuous service on the date of journey performed by him/his family is eligible.
2. LTC to home town is admissible once in a block of two calendar years i.e. 2018-19 and 2020-21(2018-21).
3. Government employees whose headquarters and hometown are the same are not eligible for hometown LTC.
4. LTC to any place in India, this concession is admissible in lieu of one of the two concessions to hometown in a block of four years.
5. A government servant who is unable to avail LTC within a particular block of two or four years can avail the same within the first year of the next block of two or four years.
6. Encashment of EL during LTC is admissible, limited to 10 days of earned leave on one occasion without linkage to the number of days and nature of leave availed and 60 days in the entire career.
7. Government servants may encash earned leave up-to 10 days at the time of availing both types of LTC i.e. 'Hometown' and 'anywhere in India'.
8. Special cash package equivalent in lieu of LTC fare during the block 2018-21. Cash equivalent of full leave encashment will be allowed, provided the employee spends an equal sum. This will be counted towards the number of leave encashment on ltc available to an employee. The deemed fare for this purpose are Rs.36000, Rs.20000 and Rs.6000 according to the entitled traveling class of the employees. The cash equivalent may be allowed if the employee spends a sum 3 times of the value of the deemed LTC fare per person (Round trip) i.e. 36000, 20000 and 6000 resp. The amount both on account of leave encashment and fare shall be admissible subject to fulfillment of the rules and conditions.
9. If the government servant fails to avail the LTC within prescribed time, we should refund the entire amount of leave encashment alongwith the interest @2% above the rate of interest allowed on provident fund and he is also entitled for credit back of leave so debited for encashment.

During the test check of audit of the records i.e. vouchers and service book it is observed that Shri Deepak Tiwari, placement Officer had claimed LTC fare and leave encashment for 2 times in the block year 2020-21 (four year LTC block year 2018-21).

- i) First, LTC hometown availed HTC for the block year 2018-21 for visiting lucknow for self, wife, daughter, Son and mother from 14.12.2021, 25.12.2021 to 31.12.2021.
- ii) Secondly, Availed HTC for the block year 2018-21 II for visiting Akbarpur, Lucknow for self, wife and daughter from 25.12.2022 to 31.12.2022 leave encashment of Rs.28,198 dated 03.01.2023 and LTC amount Rs.8132 dated 31.03.2023.

As per rules. Grant of the LTC hometown availed by the official in second occasion i.e.

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

Rs.8132 dated 31.03.2023.

As per rules. Grant of the LTC hometown availed by the official in second occasion i.e. LTC hometown fare of Rs.8132 and leave encashment of Rs.28198 in the block year 2018-21 (Second calendar year 2020-21) is invalid and payment being irregular, need to be recovered from the official alongwith penal interest@2% above the rate of interest allowed on provident fund.

HOO may take necessary action to recover an amount of Rs.36330/- from the above mentioned official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

Reply:

Mr. Deepak Tiwari has joined the college as Placement officer on regular basis w.e.f. 07th February, 2019.

As per rules,

"Fresh recruits to the Central Government are allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the Government for the first time."

As per above, Deepak Tiwari is eligible for following LTC/HTC

Period/Block Year		Remarks
07.02-2019 to 06.02.2020	Nil	
07.02.2020 to 31.12.2020	Ist Block year	
01.01.2021 to 31.12.2021	2nd Block year	Availed HTC on 25.12.21
01.01.2022 to 31.12.2022	3rd Block year	Availed HTC on 25.12.22
01.01.2023 to 31.12.2023	4th Block year	
01.01.2024 to 31.12.2024	5th Block year	
01.01.2025 to 31.12.2025	6th Block year	
01.01.2026 to 31.12.2026	7th Block year	
01.01.2027 to 31.12.2027	8th Block year	

Similar cases have been reviewed and found nothing duea .In light of above, the audit para may be dropped

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O/c By Hand.

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SSCBS/OFFICE/2018-19/ 1289

JANUARY 23, 2019

Sub: Offer of appointment for the post of Placement Officer.

Dear Mr. Deepak Tiwari,

With reference to your application for the post of Placement Officer in our college and subsequent interview held on January 19, 2019 for the same, I am glad to inform you that on the recommendations of the duly constituted Selection Committee, you have been appointed as **Placement Officer** in Shaheed Sukhdev College of Business Studies in the pay level-10 of ₹ 56,100/- – ₹ 1,77,500/- as per 7th CPC plus other usual allowances as applicable to the University of Delhi employees from time to time. Your appointment is, however, subject to the approval of the college Governing Body and the University of Delhi under the following terms and conditions:-

1. Your appointment is subject to verification of your qualifications etc. as mentioned in your application for the post of Placement Officer.
2. You will be on probation for a period of one year w.e.f. the date of your joining the college in response to this letter, where after the probation period may be either extended by another six months or more purely at the discretion of the college Governing Body.
3. In all matters relating to leave and conditions of service, you will be governed as per rules and regulations laid down by the University of Delhi from time to time.
4. On confirmation you will be entitled to the retirement benefits under statue 28-A (non-teaching employees) of the statutes of the University of Delhi.
5. You shall attain the age of superannuation in accordance with the University of Delhi rules as per the college records as provided by you in your application while applying for the post of Placement Officer.
6. That you shall be the whole time employee of the college and shall not engage yourself anywhere in any work profession or employment either honorary or otherwise during the period of your employment with the college.
7. That in case of any change in the address during the course of your employment with the college it shall be your duty to intimate the same in writing to the college alongwith proof.



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Received & Accepted
Deepak Tiwari

23-01-2019



8. That you shall not utilize, disclose or divulge to any person or persons any trade secret or know-how of the college.

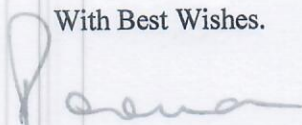
Your detailed job description will be intimated to you separately in due course of time which will be treated as part of the appointment letter.

Your appointment will further be subject to your being found medically fit for which you are required to produce a fitness certificate from any of the following: -

1. The Medical Officer-In-Charge, WUS, University of Delhi.
2. Professor/Asstt. Director/ Associate Professors of Medical Colleges/Institution in Delhi or outside Delhi.
3. Any of the senior or junior Physicians/Surgeons attached to Govt. Hospital, Delhi.
4. Senior Staff Physicians/Surgeons of the CGHS/ESI.
5. Civil Surgeon on Dist. Medical Officer in India.

If the offer of appointment, on the above terms and conditions, is acceptable to you, please intimate acceptance of offer immediately by indicating the probable date of your joining and report to the college office at your earliest but not later than one month from the date of issuance of this appointment letter.

With Best Wishes.



(Poonam Verma)
Principal

डॉ. पूनम वर्मा / Dr. Poonam Verma
प्राचार्या / Principal
शाहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHMDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय / University of Delhi)
पी एस पी खण्ड-IV, डॉ. के.एन. काटजू मार्ग, सेक्टर-16,
रोहिणी, दिल्ली-110 069 (भारत)
PSP Area-IV, Dr. K.N. Katju Marg, Sector-16,
Rohini, Delhi-110 069 (INDIA)

Dr.

Mr. Deepak Tiwari
House no. 141, Durga Colony
20th Mile, Near Village Badhmalak
Post Office – PS Rai
Sonipat, Haryana - 131029



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1- पूरा नाम (साफ अक्षरों में) DEEPAK TIWARI
Name in full (in block letters)

2- घर का स्थायी पता H-No-141, Durga Colony, 20th mile, Sonapat
Permanent Address HARYANA

3- पिता/पति का नाम (साफ अक्षरों में) Late Sh. RAM SHABAD TIWARI
Father's/Husband's Name (in block letters)

4- राष्ट्रियता (यदि भारत का नागरिक नहीं है तो पत्रता प्रमाण-पत्र की संख्या तथा तिथि) INDIAN
Nationality (if not a citizen of India number and date of eligibility certificate)



5- (क) क्या अनुसूचित जाति/जन-जाति का है? (विवरण) No
Whether a member of Scheduled Cast/Tribe? (Details)

(ख) क्या अन्य पिछड़ी जातियों का है? (विवरण) No
Whether a member of Other Backward Classes? (Details)

6- इसकी स्म और जहां कहीं सम्भव हो शक सम्बत 8th April 1986 (Eight April Ninteen eight)
Date of Birth by Christian Era and wherever possible also in Saka Era (both in words and figures) sid)

7- शैक्षणिक योग्यता MBA
Educational qualifications

8- नाक के अनुसार वास्तविक कद (बिना जूते इत्यादि के) 5.5
Exact height measurements (without shoes etc.)

9- पहचान का वैयक्तिक चिन्ह Cut mark above left eyebrow
Personal mark of Identification

10- सरकारी कर्मचारी अगर साक्षर नहीं है तो बाएं अंगूठे का निशान (तिथि सहित)
Left hand thumb imp. of the Govt servant, if he/her is not literate (with date)

कनिष्ठा
(Little finger)

अनामिका
(Ring finger)

मध्यमा
(Middle finger)

तर्शाना
(Fore finger)

11- सरकारी कर्मचारी के हस्ताक्षर अथवा बाएं अंगूठे का निशान (तिथि सहित) Papak bwd 8-3-2019
Signature or left hand thumb impression of the Govt servant (with date)

12- कार्यालय अध्यक्ष या तसदीक करने वाले अन्य अधिकारी के हस्ताक्षर और पदनाम (तिथि सहित)
Signature & designation of the head of officer or other attesting officer. (with date)



प्रधानाचार्य / Principal
शाहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHIED SUKHNDEV COLLEGE OF BUSINESS STUDIES
(विश्वविद्यालय दिल्ली / University of Delhi)

नोट 1- इस पृष्ठ पर दिये गये इन्दराजों का नवीनयन या साक्षात्कन कम से कम हर पांचवे वर्ष हो जाना चाहिए और 11वीं 12वीं पंक्ति में किए गए हस्ताक्षर के नीचे तारीख भी लिखनी चाहिए इस नियम के अधीन अंगुलियों के निशान हर पांचवें वर्ष लेने की आवश्यकता नहीं।
2- पुलिस विभाग के कार्मिकों के बारे में अतिरिक्त इन्दराजों के लिए आखिरी पृष्ठ देखिए।
Note 1:- The entries in this page should be renewed or re-attested at least every 5 years & the signature in lines 11 & 12 should be dated. Finger prints need not be taken afresh five years under this rule.
2:- For additional entries in respect of Government servants of the police department please see Last page

8	9	10	11	12	13	14	15
सरकारी कर्मचारियों के हस्ताक्षर Signature of Govt. Servant	कार्यलय के अध्यक्ष या अन्य तत्सम के हस्ताक्षर और नाम Signature & designation of the head of the office or other authentication of column 10.	नियुक्ति की तिथि Date of appointment	समाप्ति का कारण जैसे (पदोन्नति) स्थानांतरण या अधिकारी के हस्ताक्षर Reason of termination such as promotion transfer of dismissal etc.	कार्यालय के अध्यक्ष या अन्य तत्सम के हस्ताक्षर Signature of the head of the office or other authenticating officer	13 Leave रुकें 20 वर्ष से अधिक अवधि का अवकाश प्रदान करने के लिए आवेदन किया जाएगा Nature & duration of leave taken	14 कार्यालय के अध्यक्ष या अन्य तत्सम के हस्ताक्षर Signature of the head of the office or other authenticating officer	15 सर्वकारी कर्मचारियों को दिये गये किसी भी प्रकार का दण्ड या पुरस्कार का विवरण सहित Reference to any recorded punishment or reward given to the Govt. servant

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Appointment as a Placement officer on Regular basis w.e.f. 7.2.19 in the pay level 10, cell of of. Rs= 56100-17750/= as per 7th CPC vide letter no. SSCBS/office/2018-2019/1289 Dated 23-1-2019.

Principle

Joined as a placement officer w.e.f. 7.2.2019 vide office letter no SSCBS/office/2018-19/1326 Dated 7.2.19.

Principle

Medically fit for service as per Medical certificate submitted.

Principle

Appointment approved by G.B. meeting held on 23-2-2019.

Principle

Principle

Granted annual increment and pay fixed at Rs= 57800/= Level 10 cell 02 w.e.f. 1-1-2020

Principle



8 सरकारी कर्मचारी के हस्ताक्षर Signature of Govt. Servant	9 कालम 1 से 3 तक की तसदीक में कार्यालय के अध्यक्ष या अन्य उच्चतरीक करने वाले अधिकारी के हस्ताक्षर और पद नाम Signature & designation of the head of the office or other attestation of column 1 to 8	10 नियुक्ति की समाप्ति की तारीख Date of termination of appointinent	11 समाप्ति का कारण जैसे (पदोन्नति) स्थानान्तरण या अधिकारी के हस्ताक्षर Reason of termination such as promotion transfer of dismissal etc.	12 कार्यालय के अध्यक्ष या अन्य उच्चतरीक करने वाले बख्शीस्तरी इत्यादि Signature of the head of the office or other attesting officer suspension etc.	13 Leave सुट्टी ली गई सुट्टी का प्रकार Nature & duration of leave taken	14 Leave सुट्टी चार महीने तक की ऐसी अवधि में वृत्त की सुट्टियों की अवधि का बंटवारा जिनकी सुट्टी वेतन दूसरी सरकार को देबिट किया जाएगा Allocation of period of leave on average up to 4 months for which leave salary is debitable to another Government अवधि Period किस सरकार को देबिट किया जाएगा Govt. to whom debitable	15 कार्यालय के अध्यक्ष या अन्य अधिकारी के हस्ताक्षर Signature of the head of the office or other attesting officer	16 सरकारी कर्मचारी को दिये गये किसी अतिरिक्त दण्ड या पुरस्कार का विवरण Reference to any recorded punishment or reward given to the Govt. servant
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LTC/HTC Entry Corrected

✓ Available II LTC for the block year 11.21 to 31.12.21 for visiting Lucknow for self, wife, Son and Mother from 25.12.21 to 31.12.21

Poona
Principal

✓ Available III LTC for the block year 1.22 to 31.12.22 for visiting Lucknow for self, wife, Daughter from 25.12.22 to 31.12.22

Poona
Principal

II Available IV LTC for the block year 1.23 to 31.12.23 for visiting Chennai for self, wife, Son and Daughter from 30.12.23 to 1.1.24

Poona
Principal





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

Sr No. 28 Para No.05 (2022-23): Excess payment of Rs.158882/- to the agency M/s Facility hut for hiring of sanitation services.

The University has awarded the tender to M/s facility Hut regarding sanitation services through e-procurement to deployment of 21 security guard (15 for campus and 06 for girls hostel) in this college, Sanction no.511687750048363 dated 26.04.2022 the contract period shall be one year with effect from 01.06.22 to 31.05.2023. Payment for 6 security guards deployed in girls hostel by the University, separately paid by the girls hostel not from the grant given by the Dekhi Government payment made for 6 number of girls hostel excess paid by University to be recovered.

During the east check of the record it has been observed the following discrepancy. The department had paid the excess payment to the agency regarding the under mentioned bill. The detail is as under:

S.No.	Period	Bill/Invoice No.	Amount Paid	Amount due				Excess Payment
				Basic Salary	GST@18 %	Service charges @0.85%	Total	
1.	01.06.2022 to 30.06.2022	FH/2022-23/0 24 dated 01.07.2022	432554	16630.38*15=249455.70	249455.7*18%=44902.03	249455.7*0.85%=2120.37	296478	136076
2.	01.08.2022 to 31.08.2022	FH/2022-23/0 40 dated 01.09.2022	307881	16630.38*15=249455.70	249455.7*18%=44902.03	249455.7*0.85%=2120.37	296478	11403
3.	01.12.2022 to 31.12.2022	FH/2022-23/0 74 dated 02.01.2023	307881	16630.38*15=249455.70	249455.7*18%=44902.03	249455.7*0.85%=2120.37	296478	11403
Total:-								158882/-

HOD may take necessary action to recover an amount of Rs.158882/- from the above mentioned agency after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

Reply:

- The college has recovered an amount of Rs.1,36,076 (One Lakh Thirty Six Thousand Seventy Six only) from Hostel Account in lieu of M/s Facility Hut Bill dated 01.07.2023 which was paid from Maintenance Grant Account through hostel voucher dated 16.02.2024 against 6 nos. of housekeeping staff engaged for hostel purposes. Bank statement is enclosed herewith (copy enclosed).
- Upon successful completion of the sanitation tender work an amount of Rs. 22806/- was recovered through MG Account voucher dated 07.02.2024 and credited to Housekeeping expenditure (head of maintenance Account) from PG of Rs. 252500/- which was collected from the bill dated 22.06.2023 amounting to Rs. 302560/- of M/s Facility Hut Services (copy attached).
- Similar cases have been reviewed and nothing found due.

In light of the above, the audit para may be dropped.



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)

Ref - SSCBS/2022-23/Maint./

19 Jul, 2022

Subject : "Payment in lieu of the Outsourcing Service"

Ref. : "Bill diary no.ACC566 dated 15.07.2022"

We have received the bill(s) vide diary no. as mentioned above as detailed below:-

S.NO.	Name	Invoice		Amount			
		No.	Date	Amount	TDS@1.5%	GST@2%	Net Payable
1	Facility Hut	2022-23/024	01.07.22	432,554	7,280	7,280	417,994

Kindly allow and sanction the above payment from Maintenance Account:

S.No.	Account Head	To
1	Housekeeping Services	Facility Hut

[Signature]
(Dharmender)
JACT (Accounts)

[Signature]
S.O. (Accounts)

[Signature]
Bursar

[Signature]
Principal

PAID & CANCELLED

Paid vide Cheque/Trf. order no. 433229 dated 19/07/22 for Rs. 4,17,994/-

Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 7,280/-

Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 7,280/-

[Signature]
S.O. (Accounts)

[Signature]
Bursar

[Signature]
Principal

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शहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHANEED SUKHDEV COLLEGE OF BUSINESS STUDIES

(दिल्ली विश्वविद्यालय)
(UNIVERSITY OF DELHI)

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Ref: SSCBS/Accounts/2022-23

The Manager
State Bank of Inida
Rohini
Delhi

Subject: NEFT/RTGS

Sir,

Cheque No.	433229
Dated	19/07/22
Amount	417994
From A/c No.	35810777577

to transfer the amounts in respective accounts as per the details are given below:

BENEFICIARY DETAILS			
Beneficiary Name	Account Number	IFSC	Amount
Facility Hut	921020000439110	UTIB0003290	417994
Total			417994

Encl. As above.

Delibly
Bursar

P. S. S.
Principal

PAID & CANCELLED



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Contribution History Of 10001272780000606 for Jun2022

Contribution		Total Employer Contribution	Total Contribution	Total Government Contribution	Total Monthly Wages	
		24,366.00	30,009.00	0.00	749,701.00	
Is Disable	IP Number	IP Name	No. Of Days	Total Wages	IP Contribution	Reason
-	1014715750	AJAY	26	16064.00	121.00	-
-	1014715715	AMAN	26	16064.00	121.00	-
-	1014635017	ANARUL SAKH	26	17238.00	130.00	-
-	1014715738	ANKIT	26	16064.00	121.00	-
-	1014635026	ARUN KUMAR	26	17238.00	130.00	-
-	1014715739	BADAL	26	16064.00	121.00	-
-	1014708627	BOBBY SINGH	26	16064.00	121.00	-
-	1014715755	CHARLES EKKA	26	32128.00	241.00	-
-	1014715753	DILIP TIRKEY	26	32128.00	241.00	-
-	1014715754	DINESH	26	32128.00	241.00	-
-	1014715740	HARSH	26	16064.00	121.00	-
-	1014715756	HERMAN	26	32128.00	241.00	-
-	1014715751	JUGAL KISHOR	26	16064.00	121.00	-
-	1014635027	KAMLESH	26	17238.00	130.00	-
-	1014715752	KAPIL	26	16064.00	121.00	-
-	1014715747	KIRAN	26	16064.00	121.00	-
-	1014715745	KOMAL	26	16064.00	121.00	-
-	1014715742	LAJJA	26	16064.00	121.00	-
-	1014708623	MAHENDRA SHARMA	26	17693.00	133.00	-

8:34:12AM

Printed On: 7/4/2022



For FACILITY HUT

Proprietor

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	No. Of Days	Total Wages	IP Contribution	Reason
3634639	26	17693.00	133.00	-
014715712	26	16064.00	121.00	-
1014715713	26	16064.00	121.00	-
1014664820	26	16064.00	121.00	-
1014664817	26	16064.00	121.00	-
1014715714	26	16064.00	121.00	-
1014715710	26	16064.00	121.00	-
1014715716	26	16064.00	121.00	-
1014715741	26	16064.00	121.00	-
1014512338	26	16064.00	121.00	-
1014635021	26	17238.00	130.00	-
1014715746	26	16064.00	121.00	-
1014715744	26	16064.00	121.00	-
1014715717	26	16064.00	121.00	-
1014715748	26	16064.00	121.00	-
2018413757	26	17693.00	133.00	-
1014715749	26	16064.00	121.00	-
1014489576	26	16064.00	121.00	-
1014635023	26	17238.00	130.00	-
1014715743	26	16064.00	121.00	-
1014578917	26	16064.00	121.00	-
1014664824	26	16064.00	121.00	-
1014715711	26	16064.00	121.00	-

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8:34:12AM
Printed On: 7/4/2022

For FACILITY HUT
Proprietor



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State Insurance Corporation

Insurance

0

Online Challan Form

Transaction Details		* Required Fields
Transaction status:	Completed successfully.	
Employer's Code No:	10001272780000606	
Employer's Name:	IMRAN	
Challan Period:	Jun-2022	
Challan Number :	01022121369641	
Challan Created Date	04-07-2022 08:32:30	
Challan Submitted Date	04-07-2022 08:32:36	
Amount Paid:	30009	
Transaction Number:	IGANWNJOX9	

Print Close

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For FACILITY-HUT

[Signature]
Proprietor

PAID & CANCELLED



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GOODS AND SERVICES TAX
PAYMENT RECEIPT

00163777 Deposit Date : 21/06/2022 Deposit Time : 14:32:03 e-Scroll : NA

Particulars

IS22060700163777 Name of Bank: RESERVE BANK OF INDIA, PAD BRN: 20220621143203212721

Details of Taxpayer

GSTIN: 07AEMPI6226E1ZL E-mail Id: gXXXXXXXX@XXXXXXXXom Mobile No.: 9XXXXX9776
Name: IMRAN Address : XXXXXXXXXX
Delhi, 110051

Reason For Challan

Reason: Any other payment

Details of Deposit (All Amount in Rs.)

Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	51655	-	-	-	-	51655
	IGST(0008)	36005	-	-	-	-	36005
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	87660	0	0	0	0	87660
Delhi	SGST(0006)	51655	-	-	-	-	51655
Total Amount		139315					
Total Amount (in words)		Rupees One Lakhs Thirty-Nine Thousand Three hundred Fifteen Only					

Mode of Payment: NEFT/RTGS -

Notes:

1. Status of the transaction can be tracked under 'Track Payment Status' at GST website
2. Payment status will be set as 'Paid' for this transaction.
3. This is a system generated receipt.

For FACILITY HUT

[Signature]
Proprietor



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FORM GSTR-1

[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2022-23
Tax period	May

50

GSTIN	07AEMPI6226ETZL		
(a) Legal name of the registered person	IMRAN		
(b) Trade name if any	FACILITY HUT		
(c) ARN	AA070522908214I		
(d) ARN date	21/06/2022		

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular							
total	0	Invoice	0.00	0.00	0.00	0.00	0.00
- Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
total	0	invoice	0.00	0.00	0.00	0.00	0.00
- Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs 2.5 lakh) - B2CL (Large)							
total	0	invoice	0.00	0.00	0.00	0.00	0.00
- Exports (with/without payment)							
total	0	Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
total	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Invoice	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0.00
Deemed Exports - DE							
total	0	Invoice	0.00	0.00	0.00	0.00	0.00

For FACILITY-HUT

Proprietor



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Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	Cess (₹)
and non GST outward supplies	1		2,04,507.02	0.00	18,405.63	0.00
Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular	0	Invoice	0.00	0.00	0.00	0.00
Amended amount - Total			0.00	0.00	0.00	0.00
Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge	0	Invoice	0.00	0.00	0.00	0.00
Amended amount - Total			0.00	0.00	0.00	0.00
Amendment to inter-State supplies made to unregistered person (where invoice value is more than Rs.2.5 lakh) in returns of earlier tax periods in table 5 - B2CL	0	Invoice	0.00	0.00	0.00	0.00
Amended amount - Total			0.00	0.00	0.00	0.00
Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)	0	Invoice	0.00	0.00	0.00	0.00
Amended amount - Total			0.00	0.00	0.00	0.00
Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)	0	Invoice	0.00	0.00	0.00	0.00
Amended amount - Total			0.00	0.00	0.00	0.00
Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)	0	Invoice	0.00	0.00	0.00	0.00
Amended amount - Total			0.00	0.00	0.00	0.00

VOID & CANCELLED



For FACILITY HUT
 Proprietor

₹ - Credit/Debit Notes (Registered) - CDNR
 0.00 0.00 0.00 0.00

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Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	Cess (₹)
Debit notes - Credit notes	0	Note	0.00	0.00	0.00	0.00
Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular						
Debit notes - Credit notes	0	Note	0.00	0.00	0.00	0.00
Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge						
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00
Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP						
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00
Debit notes issued to registered person for taxable outward supplies in table 6C - DE						
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00
98 - Credit/Debit Notes (Unregistered) - CDNUR						
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00
Unregistered Type						
- B2CL						
- EXPWP	0	Note	0.00	0.00	0.00	0.00
- EXPWOP	0	Note	0.00	0.00	0.00	0.00
99 - Amended Credit/Debit Notes (Registered) - CDNRA						
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total						
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular						
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge						
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP						
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE						
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00
Amended Credit/Debit Notes (Unregistered) - CDNURA						
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total						
Unregistered Type						



For FACILITY HUT

Proprietor

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	Cess (₹)
	0	Note	0.00	0.00		0.00
	0	Note	0.00	0.00		0.00
JP	0	Note	0.00	0.00		0.00
<p>Net amount to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)</p>						
Net amount - Total	0	Net Value	0.00	0.00		0.00
Net amount (Amended - Original)			0.00	0.00		0.00
<p>(1A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers)</p>						
Total	0	Net Value	0.00	0.00		0.00
<p>(1B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7</p>						
Total	0	Net Value	0.00	0.00		0.00
<p>1A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2)</p>						
Amended amount - Total	0	Net Value	0.00	0.00		0.00
Total			0.00	0.00		0.00
<p>1B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)</p>						
Amended amount - Total	0	Net Value	0.00	0.00		0.00
Total			0.00	0.00		0.00
<p>- HSN-wise summary of outward supplies</p>						
Total	2	NA	2,04,507.02	0.00	18,405.63	18,405.63
<p>- Documents issued</p>						
Total issued documents	2	All Documents				
<p>Net Liability (Outward supplies other than Reverse charge)</p>						
Total			2,04,507.02	0.00	18,405.63	18,405.63

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Declaration: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 21/06/2022

Signature

Name of Authorized Signatory

AN

Designation/Status: PROPRIETOR

For FACILITY HUT

[Signature]
Proprietor



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**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)**

Ref: - SSCBS/2022-23/Maint./

13-Jan-23

Subject : "Payment in lieu of the Outsourcing Service"

Ref. : "Bill diary no.ACC dated 13.01.2023"

We have received the bill(s) vide diary no. as mentioned above as detailed below:--

S.NO.	Name	Invoice		Amount			
		No.	Date	Amount	TDS@2%	GST@2%	Net Payable
1	Facility Hut	074	02.01.22	3,07,881	5,182	5,182	2,97,517
Total				3,07,881	5,182	5,182	2,97,517

Kindly allow and sanction the above payment from Maintenance Account:

S.No.	Account Head	To
1	Housekeeping Services	Facility Hut

[Signature]
(Dharmender)
JACT (Accounts)

S.O. (Accounts) *[Signature]*

[Signature]
Bursar

[Signature]
Principal

PAID & CANCELLED

Paid vide Cheque/Trf. order no. 536681 dated 13/01/23 for Rs. 2,97,517/-

Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 5,182/-

Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 5,182/-

[Signature]
S.O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



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शहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय)
(UNIVERSITY OF DELHI)

142

Ref: SSCBS/Accounts/2022-23

The Manager
State Bank of India
Rohini
Delhi

Subject: NEFT/RTGS

Sir,

Cheque No.	536681
Dated	13/01/23
Amount	297517
From A/c No.	35810781108

to transfer the amounts in respective accounts as per the details are given below:

BENEFICIARY DETAILS			
Beneficiary Name	Account Number	IFSC	Amount
Facility Hut	921020000439110	UTIB0003290	297517
Total			297517

[Signature]
Encl: As above.

[Signature]
Bursar

[Signature]
Principal

PAID & CANCELLED



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(143)



Facility Hut

Add.: 23-A, 1st Floor, Gali No. 5, West Laxmi Market
 Krishna Nagar, East Delhi-110051
 E-mail: facilityhut2020@gmail.com
 www: facilityhut.in

(University of Delhi)
 Library No. 1113 1/2
 Date 11/1/23 Sign: *[Signature]*

INVOICE

To, Section Officer Accounts Shaheed Sukhdev College of Business Studies Dr. K.N.Katju Marg, PSP Area IV, Sector 16, Rohini North West Delhi, Delhi-110089	Invoice No.	FH/2022-23/074
	Invoice Date.	02.01.2023
	Invoice Period	01.12.2022 to 31.12.2023
	Month	DEC-2022,
	Party GST NO.	07AACAS8896F1D7
	SAC Code	998513

Tel :- +91-011-27573447 Fax : +91-11-48202013

S No.	Description Of Service	No. of Attendance	Rate	Amount (INR)
1	Hiring of Sanitation Services (College)	405	639.63	259050.15
2	Total	405		259050.15
3	GST		CGST @ 9%	23314.51
4			SGST @ 9%	23314.51
5			Service Charges @0.850%	2201.93
6			Grand Total	307881.10
7			Round Off	307881

In Words (INR) : Rupees Three Lac Seven Thousand Eight Hundred Eighty One Only

NAME	FACILITY HUT
PAN No.	AEMPI6226E
GSTIN	07AEMPI6226E1ZL
MOBILE NO.	9045827883

BANK Detail For E-Payment

Bank name	PUNJAB NATIONAL BANK
Branch	LAXMI NAGAR
Account Type	Current Account
Account no.	1652202100000269
IFSC Code	PUNB0165220

The bill is in order and verified
 For payment of ₹ 307,881/-
 (Rupees Three Lakh Seven Thousand
 Eight Hundred Eighty one only -

Authorized Signatory
 For FACILITY HUT

[Signature]
 Proprietor
 For Facility Hut

[Signature]
 Purchaser/Carer/Teacher/
 Dealing Asst.

[Signature]
 Dharmendra

[Signature]
 A/c
 Tarant

44



Ph. : 011- 71859582
 (M) : 9958199776
 Mechanize House Keeping, Security, Horticulture,
 Manpower Supply And Other Allied Services

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SNo.	Is Disable	IP Number	IP Name	No. Of Days	Total Wages	IP Contribution	Reason
0	-	2013634639	MANGAL SINGH	26	17693.00	133.00	-
1	-	1014715712	MANISH	26	16064.00	121.00	-
2	-	1014715713	MONU	27	16064.00	121.00	-
3	-	1014664820	MONIKA	26	16064.00	102.00	-
4	-	1014664817	NAVEEN	22	13593.00	121.00	-
5	-	1014715714	POOJA	26	16064.00	116.00	-
6	-	1014715710	PAWAN	25	15446.00	121.00	-
7	-	1014715716	POONAM	26	16064.00	121.00	-
8	-	1014715741	RAJIV PASWAN	26	16064.00	121.00	-
9	-	1014512338	RAJU	26	16064.00	130.00	-
10	-	1014635021	REKHA	26	16064.00	121.00	-
11	-	1014715746	REETA YADAV	26	16064.00	121.00	-
12	-	1014715744	RENU	20	12357.00	93.00	-
13	-	1014715717	SAHIL	21	12975.00	98.00	-
14	-	1014715748	SANGEETA ARYA	26	16064.00	121.00	-
15	-	2018413757	SANGEETA	26	16064.00	133.00	-
16	-	1014715749	SEEMA	26	16064.00	121.00	-
17	-	1014489576	SANDEEP	24	14828.00	112.00	-
18	-	1014635023	SHIVAM CHAUHAN	26	17238.00	130.00	-
19	-	1014715743	VINAY	27	10503.00	79.00	-
20	-	1014578917	VISHAL	26	16064.00	121.00	-
21	-	1014664824	VINOD	26	16064.00	121.00	-
22	-	1014715711	VIKASH	22	13593.00	102.00	-

For FACILITY HUT
prietor

Printed On: 07/01/2023
1:37:03PM



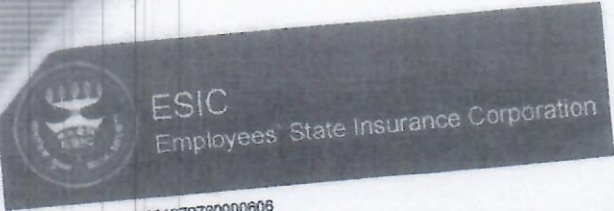
43

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Chalan



Saturday, January 07, 2023 1:43:01 PM



User Login: 10001272780000606

Monthly Contribution > Online Chalan Status

Transaction Details

Transaction status:	Transaction Completed Successfully
Employer's Code No:	10001272780000606
Employer's Name:	IMRAN
Challan Period:	December-2022
Challan Number:	01022121369641
Challan Created Date:	07-01-2023 08:32:30
Challan Submitted Date:	07-01-2023 08:32:36
Amount Paid:	17138.00
Transaction Number:	IGANWNJ0X9

Print Close

PAID & CANCELLED For FACILTY HUT Proprietor



41

M/s Facility Hut, 23-A, 1st Floor, Gali No-5, West Laxmi Market, Delhi-110051

Name of Work : Hiring of Sanitation Services

Period of Wages : DEC-2022

S. NO.	Name of Employee	Category	Working Days	Monthly Wages	Payable Wages	ESIC (0.75%)	Deduction	Net Payable	Payment Mode
1	VIKASH	Un-Skilled	22	16064	13593	102	102	13491	ECS
2	AMAN	Un-Skilled	25	16064	15446	116	116	15330	ECS
3	PAWAN	Un-Skilled	25	16064	15446	116	116	15330	ECS
4	MANISH	Un-Skilled	13	16064	8032	61	61	7971	ECS
5	MONU	Un-Skilled	27	16064	16682	126	126	16556	ECS
6	NAVEEN	Un-Skilled	22	16064	13593	102	102	13491	ECS
7	POOJA	Un-Skilled	27	16064	16682	126	126	16556	ECS
8	SAHIL	Un-Skilled	21	16064	12975	98	98	12877	ECS
9	ANKIT	Un-Skilled	6	16064	3707	28	28	3679	ECS
10	BADAL	Un-Skilled	26	16064	16064	121	121	15943	ECS
11	AAKASH	Un-Skilled	8	16064	4943	38	38	4905	ECS
12	RAJIV PASWAN	Un-Skilled	27	16064	16682	126	126	16556	ECS
13	LAJJA	Un-Skilled	23	16064	14210	107	107	14103	ECS
14	RENU	Un-Skilled	20	16064	12357	93	93	12264	ECS
15	POONAM	Un-Skilled	27	16064	16682	126	126	16556	ECS
16	SANGEETA ARYA	Un-Skilled	28	16064	17300	130	130	17170	ECS
17	GAURAV	Un-Skilled	2	16064	1236	10	10	1226	ECS
18	AJAY I	Un-Skilled	20	16064	12357	93	93	12264	ECS
19	AJAY II	Un-Skilled	30	16064	18535	140	140	18395	ECS
20	AMAR	Un-Skilled	29	16064	17918	135	135	17783	ECS
21	SANDEEP	Un-Skilled	24	16064	14828	112	112	14716	ECS
22	SANGEETA II	Un-Skilled	27	16064	16682	126	126	16556	ECS
23	VINAY	Un-Skilled	17	16064	10503	79	79	10424	ECS
24	MANISH	Un-Skilled	15	16064	9268	70	70	9198	ECS
25	MONIKA	Un-Skilled	26	16064	16064	121	121	15943	ECS
26	VISHAL	Un-Skilled	27	16064	16682	126	126	16556	ECS
27	CHOTU	Un-Skilled	22	16064	13593	102	102	13491	ECS
Total			586	UT	362058	2730	2730	359328	

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**AHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)**

Ref: - SSCBS/2022-23/Maint./

13 Sep, 2022

Subject : "Payment in lieu of the Outsourcing Service"
Ref. : "Bill diary no.ACC866 dated 08.09.2022"

We have received the bill(s) vide diary no. as mentioned above as detailed below:-

S.NO.	Name	Invoice		Amount			
		No.	Date	Amount	TDS@2%	GST@2%	Net Payable
1	Facility Hut	2022-23/040	01.09.22	307,881	5,182	5,182	297,517

Kindly allow and sanction the above payment from Maintenance Account:

S.No.	Account Head	To
1	Housekeeping Services	Facility Hut

[Signature]
(Dharmender)
JACT (Accounts)

S.O. (Accounts) *[Signature]*

[Signature]
Bursar

[Signature]
Principal (Offg.)

Paid vide Cheque/Trf. order no. 316661 dated 13/9/22 for Rs. 2,97,517/-

Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 5,182/-

Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 5,182/-

[Signature]
S.O. (Accounts)

[Signature]
Bursar

[Signature]
Principal (Offg.)



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शहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय)
(UNIVERSITY OF DELHI)

Ref: SSCBS/Accounts/2022-23

The Manager
State Bank Of India
Rohini
Delhi

Subject: NEFT/RTGS

Sir,

Please find enclosed herewith:

Cheque No.	
Dated	316661
Amount	13/9/2022
From A/c No.	297517
on ac of	35810777577
	Housekeeping exp.

to transfer the amounts in respective accounts as per the details are given below:

BENEFICIARY DETAILS			
Beneficiary Name	Account No.	IFSC	Amount
Facility Hut	921020000439110	UTIB0003290	297,517
	Total:		297,517

[Signature]
Bursar

[Signature]
Principal (Offg.)

CANCELLED

Encl: As above.


[Signature]

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159
 Add.: 23-A, 1st Floor, Gali No. 5, West Laxmi Market
 Krishna Nagar, East Delhi-110051
 E-mail: facilityhut2020@gmail.com
 www: facilityhut.in

Facility Hut

C-866
 9122

 Shaheed Sukhdev College of Business Studies
 (University of Delhi)
 Diary No. **614** $\frac{1}{2}$
 Date **09/09/22** Sign. **Ran**

A/C
 Do

INVOICE

To, Section Officer Accounts Shaheed Sukhdev College of Business Studies Dr. K.N.Katju Marg, PSP Area IV, Sector 16, Rohini North West Delhi, Delhi-110089 Tel :- +91-011-27573447	Invoice No.	FH/2022-23/040
	Invoice Date.	01.09.2022
	Invoice Period	01.08.2022 to 31.08.2022
	Month	AUG-2022,
	Party GST NO.	07AACAS8896F1D7
	SAC Code	998513
	Fax : +91-11-48202013	

No.	Description Of Service	No. of Attendance	Rate	Amount (INR)
1	Hiring of Sanitation Services (College)	405	639.63	259050.15
2	Total	405		259050.15
3	GST		CGST @ 9%	23314.51
4			SGST @ 9%	23314.51
5			Service Charges @0.850%	2201.93
6			Grand Total	307881.10
7			Round Off	307881

In Words (INR) : Rupees Three Lac Seven Thousand Eight Hundred Eighty One Only

NAME	FACILITY HUT
PAN No.	AEMPI6226E
GSTIN	07AEMPI6226E1ZL
MOBILE NO.	9045827883

BANK Detail For E-Payment

Bank name	PUNJAB NATIONAL BANK
Branch	LAXMI NAGAR
Account Type	Current Account
Account no.	1652202100000269
IFSC Code	PUNB0165220

The bill is in order and verified
 For payment of Rs. **307881/-**
 (Rupees **Three Lac Seven thousand Eight hundred Eighty one only**)
 Today Purchaser **A.P.**

For FACILITY HUT
 Proprietor **Ran**

Dhasmench



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FACILITY HUT
ATTENDANCE SHEET FOR THE MONTH OF August 2022

Emp. Code	Name	Rank	Father's Name	Site Code																								Total
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
1	Mr. Jugil Kishore			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	3	
2	Mr. Aman			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	24	
3	Mr. Waqar			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	13	
4	Mr. Ankit			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	21	
5	Mr. Ajay-I			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	24	
6	Mr. Aman			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	20	
7	Mr. Ajay-II			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	16	
8	Mr. Amar			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	16	
9	Mr. Pawan			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	20	
10	Mr. Parbhat			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	6	
11	Mr. Vishal			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	5	
12	Mr. Monu			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	23	
13	Mr. Harsh			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	20	
14	Mr. Vicky			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	2	
15	Mr. Vitech			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	23	
16	Mr. Sahil			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	13	
17	Mr. Sandeep			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	4	
18	Mr. Sumit			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	4	
19	Mr. Rahul			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	4	
20	Mr. Manish			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	12	
21	Ms. Seema			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	24	
22	Ms. Reeta			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	21	
23	Ms. Komal			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	19	
24	Ms. Rekha			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	11	
25	Ms. Krishna			P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	17	

Extra

+1 = 25
 +1 = 14
 +1+3 = 25
 +1 = 25
 +1+3 = 24
 +1 = 17
 +1 = 17
 +1+3 = 24
 +3 = 26
 +1+3 = 24
 +1 = 24
 +1 = 5
 +1 = 5
 +1 = 13
 +1 = 25
 +1 = 22
 +1 = 20
 +1 = 12
 +1 = 18

405

Aman



405

Tapday

05/09/2022

For FACILITY HUT



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For FACILITY HUT
Proprietor

M/s Facility Hut, 23-A, 1st Floor, Gali No-5, West Laxmi Market, Delhi-110051

Name of Work : Hiring of Sanitation Services

Period of Wages : AUG-2022

Sl. No.	Name of Employee	Category	Working Days	Monthly Wages	Payable Wages	ESIC (0.75%)	Deduction	Net Payable	Payment Mode
	WAQAR	Un-Skilled	14	16064	8650	65	65	8585	ECS
	VIKASH	Un-Skilled	24	16064	14828	111	111	14717	ECS
	VICKY	Un-Skilled	2	16064	1236	9	9	1226	ECS
	AMAN	Un-Skilled	25	16064	15446	116	116	15330	ECS
	PAWAN	Un-Skilled	26	16064	16064	120	120	15944	ECS
	VISHAL	Un-Skilled	5	16064	3089	23	23	3066	ECS
	MANISH	Un-Skilled	21	16064	12975	97	97	12877	ECS
	MONU	Un-Skilled	26	16064	16064	120	120	15944	ECS
	NAVEEN	Un-Skilled	25	16064	15446	116	116	15330	ECS
	AMAN	Un-Skilled	24	16064	14828	111	111	14717	ECS
	PRABHAT LUKHAND	Un-Skilled	6	16064	3707	28	28	3679	ECS
	SAHIL	Un-Skilled	20	16064	12357	93	93	12264	ECS
	ANKIT	Un-Skilled	25	16064	15446	116	116	15330	ECS
	BADAL	Un-Skilled	26	16064	16064	120	120	15944	ECS
	HARSH	Un-Skilled	24	16064	14828	111	111	14717	ECS
	RAJIV PASWAN	Un-Skilled	26	16064	16064	120	120	15944	ECS
	LAJJA	Un-Skilled	26	16064	16064	120	120	15944	ECS
	SONI	Un-Skilled	1	16064	618	5	5	613	ECS
	RENU	Un-Skilled	26	16064	16064	120	120	15944	ECS
	KOMAL	Un-Skilled	21	16064	12975	97	97	12877	ECS
	REETA YADAV	Un-Skilled	24	16064	14828	111	111	14717	ECS
	SANGEETA ARYA	Un-Skilled	23	16064	14210	107	107	14104	ECS
	SEEMA	Un-Skilled	26	16064	16064	120	120	15944	ECS
	AJAY	Un-Skilled	25	16064	15446	116	116	15330	ECS
	JUGAL KISHOR	Un-Skilled	3	16064	1854	14	14	1840	ECS
	AJAY	Un-Skilled	17	16064	10503	79	79	10425	ECS
	AMAR	Un-Skilled	17	16064	10503	79	79	10425	ECS
	SANDEEP	Un-Skilled	4	16064	2471	19	19	2453	ECS
	SUMIT	Un-Skilled	5	16064	3089	23	23	3066	ECS
	RAHUL	Un-Skilled	5	16064	3089	23	23	3066	ECS
	REKHA	Un-Skilled	18	16064	11121	83	83	11038	ECS
	KRISHNA	Un-Skilled	18	16064	11121	83	83	11038	ECS
	Total		578		357115	2678	2678	354437	

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ChallanDoubleVerification

ESIC
Employees' State Insurance Corporation

Insurance

User Login: 10001272780000606

Monthly Contribution > Online Challan Status

Transaction Details

Transaction status:	Transaction Completed Successfully	* Required Field
Employer's Code No:	10001272780000606	
Employer's Name:	IMRAN	
Challan Period:	August-2022	
Challan Number :	01022121369641	
Challan Created Date	06-09-2022 08:32:30	
Challan Submitted Date	06-09-2022 08:32:36	
Amount Paid:	30009.00	
Transaction Number:	KUHEWNJOX9	

Print Close

PAID & CANCELLED

For FACILITY HUT

[Signature]
Proprietor



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Employees' State Insurance Corporation

Contribution History Of 10001272780000606 for AUGUST 2022

IP Contribution		Total Employer Contribution		Total Contribution		Total Government Contribution		Total Monthly Wages	
43.00		24,366.00		30,009.00		0.00		749,701.00	
Sl. No.	Is Disable	IP Number	IP Name	No. Of Days	Total Wages	IP Contribution	Reason		
-	-	1014715750	WAQAR	14	16064.00	64.00	-		
-	-	1014715715	VIKASH	24	16064.00	111.00	-		
-	-	1014635017	VICKY	2	16064.00	9.00	-		
-	-	1014715738	AMAN	25	16064.00	111.00	-		
-	-	1014635026	PAWAN	26	16064.00	121.00	-		
-	-	1014715739	MANISH	21	16064.00	97.00	-		
-	-	1014708627	MONU	26	16064.00	121.00	-		
-	-	1014715755	NAVEEN	25	16064.00	115.00	-		
-	-	1014715753	AMAN	24	16064.00	111.00	-		
-	-	1014715754	PRABHAT LUKHAND	6	16064.00	28.00	-		
-	-	1014715740	SAHIL	20	16064.00	92.00	-		
-	-	1014715756	ANKIT	25	16064.00	115.00	-		
-	-	1014715751	BADAL	26	16064.00	121.00	-		
-	-	1014635027	HARSH	24	16064.00	111.00	-		
-	-	1014715752	RAJIV PASWAN	26	16064.00	121.00	-		
-	-	1014715747	LAJJA	26	16064.00	121.00	-		
-	-	1014715745	SONI	01	16064.00	4.00	-		
-	-	1014715742	RENU	26	16064.00	121.00	-		
-	-	1014708623	KOMAL	21	16064.00	97.00	-		



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Printed On: 07/09/2022

For FACILITY HUT

[Signature]
Director

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IP Number	IP Name	No. Of Days	Total Wages	IP Contribution	Reason
-	-	-	-	-	-
-	-	-	-	-	-
1014715713	REETA YADAV	24	16064.00	111.00	-
1014664820	SANGEETA	23	16064.00	106.00	-
1014664817	SEEMA	26	16064.00	121.00	-
1014715714	AJAY	25	16064.00	111.00	-
1014715710	JUGAL KISHOR	3	16064.00	13.00	-
1014715716	AMAR	17	16064.00	78.00	-
1014715741	SANDEEP	4	16064.00	18.00	-
1014512338	SUMIT	5	16064.00	23.00	-
1014635021	RAHUL	5	17238.00	23.00	-
1014715746	REKHA	18	16064.00	83.00	-
1014715744	KRISHNA	18	16064.00	83.00	-
1014715717	SAHIL	26	16064.00	121.00	-
1014715748	SANGEETA ARYA	26	16064.00	121.00	-
2018413757	SATENDRA SINGH	26	17693.00	133.00	-
1014715749	AJAY	17	16064.00	78.00	-
1014489576	SHAKUNTALA DEVI	26	16064.00	121.00	-
1014635023	SHIVAM CHAUHAN	26	17238.00	130.00	-
1014715743	SONI	26	16064.00	121.00	-
1014578917	SUNEEL	26	16064.00	121.00	-
1014664824	RENU	26	16064.00	121.00	-
1014715711	VISHAL	5	16064.00	23.00	-

PAID & CANCELLED

For FACILITY HUT
[Signature]
Proprietor

Printed On: 07/09/2022

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Three Lakh Fifty Four thousand four hundred thirty eight only

₹ 354438/-

खाता सं.
A/c. No. 1652202100000269

वर्तू खाता
CURRENT A/c
1652202100000269

New Account

For FACILITY HUT
For FACILITY HUT
Authorised Signatory (ies)
Please sign above
Proprietor

K5RGFA

ICY

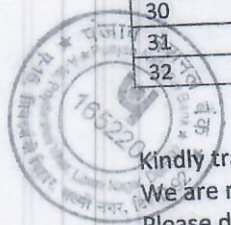
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288657 10024796

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employee's saving bank account from our A/c no. 1652202100000269.
Their Bank details with the amount are given separately as below.

Sr. no.	Name of Employee's	Account number	IFSC CODE	Net Payable
1	WAQAR	31944930125	SBIN0004843	8585
2	VIKASH	7405001300000208	PUNB0740500	14717
3	VICKY	40658352661	SBIN0004842	1226
4	AMAN	520101265620002	UBIN0917176	15330
5	PAWAN	921010055031560	UTIB0003290	15944
6	VISHAL	921010055031586	UTIB0003290	3066
7	MANISH	922010030427475	UTIB0003290	12877
8	MONU	921010055031599	UTIB0003290	15944
9	NAVEEN	921010055031502	UTIB0003290	15330
10	AMAN	921010055030224	UTIB0003290	14717
11	PRABHAT LUKHAND	922010030427774	UTIB0003290	3679
12	SAHIL	922010030427781	UTIB0003290	12264
13	ANKIT	921010055031573	UTIB0003290	15330
14	BADAL	921010055030208	UTIB0003290	15944
15	HARSH	921010055031544	UTIB0003290	14717
16	RAJIV PASWAN	921010055030363	UTIB0003290	15944
17	LAJJA	921010055030350	UTIB0003290	15944
18	SONI	921010055030376	UTIB0003290	613
19	RENU	921010055030389	UTIB0003290	15944
20	KOMAL	922010030427767	UTIB0003290	12877
21	REETA YADAV	921010055031531	UTIB0003290	14717
22	SANGEETA ARYA	921010055030318	UTIB0003290	14104
23	SEEMA	921010055031528	UTIB0003290	15944
24	AJAY	922010030427750	UTIB0003290	15330
25	JUGAL KISHOR	2191101057159	CNRB0002191	1840
26	AJAY	9630100011691	BARB0KBARODA	10425
27	AMAR	990100014364	BARBOSOUTHE	10425
28	SANDEEP	7007537356	IDIB000G016	2453
29	SUMIT	0992000400404123	PUNB0099200	3066
30	RAHUL	0408040150000114	JAKA0ANSALL	3066
31	REKHA	108510100043367	UBIN0810851	11038
32	KRISHNA	990100014364	BARBOSOUTHE	11038
				354438 /-



Kindly transfer the salary for Rs. 3,54,438/- (Rupees Three Lakh Fifty-Four Thousand Four Hundred Thirty-Eight)
We are ready to pay the application bank charges as per your Bank's rules & regulations
Please do the needful

For FACILITY HUT For FACILITY HUT

Thanking you

Proprietor

Ph. : 011- 71859582
(M) : 9958199776
Mechanize House Keeping, Security, Horticulture,
And Other Allied Services



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Page-05

Account Name : PRINCIPAL
 Address : UNIVERSITY OF DELHI
 DELHI
 DELHI-110089
 INDIA

Date : 29 Jul 2024
 Account Number : 00000035810777577
 Account Description : SBCHQ-SBP-GEN-PUB-IND-ALL-INR
 Branch : SECTOR-11 ROHINI, DELHI
 Drawing Power : 0.00
 Interest Rate(% p.a.) : 2.7
 MOD Balance : 25,80,609.48
 CIF No. : 89063956245
 IFS Code : SBIN0011550
 MICR Code : 110002303
 Balance as on 20 Feb 2024 : 92,17,947.79

Account Statement from 20 Feb 2024 to 20 Feb 2024

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
20/02/2024	20/02/2024	BY CLEARING / CHEQUE-IDB 110259068-121989 110002303-121989	/ 121989	4328		1,36,076.00	93,54,023.79
20/02/2024	20/02/2024	BY TRANSFER- UPI/CR/4051150400 74/SMAYAN T/ICIC/9899356074/ NA-	TRANSFER FROM 4897733162090 /	11550		339.00	93,54,362.79
20/02/2024	20/02/2024	BY TRANSFER- NEFT*ICIC0099999* CMS3939529145*H OTEL RAJASTHAN*HOT-	TRANSFER FROM 4697208044301 /	4430		7,539.00	93,61,901.79
20/02/2024	20/02/2024	BY TRANSFER- NEFT*ICIC0099999* CMS3939529146*H OTEL RAJASTHAN*HOT-	TRANSFER FROM 4697209044300 /	4430		10,000.00	93,71,901.79
20/02/2024	20/02/2024	BY TRANSFER- NEFT*ICIC0099999* CMS3939529148*H OTEL RAJASTHAN*HOT-	TRANSFER FROM 4697206044303 /	4430		2,218.00	93,74,119.79
20/02/2024	20/02/2024	BY TRANSFER- NEFT*ICIC0099999* CMS3939529147*H OTEL RAJASTHAN*HOT-	TRANSFER FROM 4697205044304 /	4430		7,818.00	93,81,937.79

**This is a computer generated statement and does not require a signature.

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)

Ref: - SSCBS/2023-24/Hostel./

16 Feb, 2024

Subject : "Payment in lieu of the Outsourcing Service"

Ref. : "Bill diary no.ACC dated "

We have received the bill(s) vide diary no. as mentioned above as detailed

S.NO.	Name	Invoice		Amount	
		No.	Date	Amount	Net Payable
1	Facility Hut	FH/22-23/024	01.07.23	1,36,076	1,36,076
Total				1,36,076	1,36,076

Kindly allow and sanction the above payment from Hostel Account:

S.No.	Account Head	To
1	Housekeeping Services	Maint. A/c

(Signature)
(Dharmender)
JACT (Accounts)

S.O. (Accounts) *(Signature)*

(Signature)
Warden

(Signature)
Principal

Paid vide Cheque/Trf. order no. 121989 dated 16/2/24 for Rs. 1,36,076/-

(Signature)
S.O. (Accounts)

(Signature)
Warden

(Signature)
Principal



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hasmer 18

Add.: 23-A, 1st Floor, Gali No. 5, West Laxmi Market
Krishna Nagar, East Delhi-110051
E-mail: facilityhut2020@gmail.com
www: facilityhut.in

Hut

Acc 50
15/07/22

387

14/07/22 Raunika

INVOICE

Section Officer Accounts
Shaheed Sukhdev College of Business Studies
Dr. K.N.Katju Marg, PSP Area IV, Sector 16, Rohini
North West Delhi, Delhi-110089

Invoice No.	FH/2022-23/024
Invoice Date.	01.07.2022
Invoice Period	01.06.2022 to 30.06.2022
Month	JUN-2022.
Party GST NO.	07AACAS8896F1D7
SAC Code	998513

Tel :- +91-011-27573447

Fax : +91-11-48202013

S No.	Description Of Service	No. of Sweeper	Rate	Amount (INR)
1	Hiring of Sanitation Services	21	16630.38	349237.98
2	Hiring of Sanitation Services on Sunday in Hostel 6 Nos. (Total attendance (23) (Amt 16630.38/26x23=14711.49)	6	14711.49	14711.49
3	Total			363949.47
4	GST		CGST @ 9%	32755.45
5			SGST @ 9%	32755.45
6			Service Charges @0.850%	3093.57
7			Grand Total	432553.95
8			Round Off	432554

PAID & CANCELLED

In Words (INR) : Rupees Four Lac Thirty Two Thousand Five Hundred Fifty Four Only

NAME	FACILITY HUT
PAN No.	AEMPI6226E
TIN	07AEMPI6226E1ZL
MOBILE NO.	9045827883

BANK Detail For E-Payment

Bank name	AXIS Bank
Branch	Priyadarshini Vihar
Account Type	Current Account
Account no.	921020000439110
IFSC Code	UTIB0003290

The bill is in order and verified
For payment of ₹ 432554/-
(Rupees Four Lac Thirty Two Thousand
Fifty Four Only)

Authorized Signatory

Proprietor

For Facility Hut

Tappal -
Purchaser/Care-Taker/
Billing Asst.
Admin. Officer



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Maintenance Grant Account

SSCBS, PSP Arae -IV,
Dr. K N Katju Marg, Sec-16, Rohini

Housekeeping Expenditure

Ledger Account

1-Apr-2023 to 31-Mar-2024

Date	Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
10-5-2023	Cr TDS Non Salary	Journal	25	3,04,840.00	
31-5-2023	Cr TDS Non Salary	Journal	39	3,08,641.00	
22-6-2023	Cr TDS Non Salary	Journal	58	3,02,560.00	
24-7-2023	Cr TDS Non Salary	Journal	85	2,75,192.00	
	Cr Asia Trader	Journal	89	26,245.00	
25-8-2023	Cr TDS Non Salary	Journal	112	3,53,545.00	
29-8-2023	Cr Rama Enterprises	Journal	116	49,350.00	
30-8-2023	Cr S.K. Enterprises	Journal	118	7,000.00	
19-9-2023	Cr SBI A/c No. 35810777577	Payment	189	2,400.00	
20-9-2023	Cr SBI A/c No. 35810777577	Payment	194	4,050.00	
9-10-2023	Cr TDS Non Salary	Journal	145	3,54,471.00	
13-10-2023	Cr TDS Non Salary	Journal	150	3,46,141.00	
18-10-2023	Cr JK Enterprises	Journal	155	18,000.00	
9-11-2023	Cr TDS Non Salary	Journal	165	3,55,396.00	
13-12-2023	Cr TDS Non Salary	Journal	173	3,59,099.00	
14-12-2023	Cr SBI A/c No. 35810777577	Payment	305	49,980.00	
28-12-2023	Cr Aavad Instrument	Journal	177	38,930.00	
8-1-2024	Cr TDS Non Salary	Journal	184	3,63,002.00	
9-2-2024	Cr TDS Non Salary	Journal	199	3,74,832.00	
12-2-2024	Dr Performance Security	Payment	365		22,806.00
28-2-2024	Dr SBI A/c No. 35810777577	Receipt	629		1,36,076.00
13-3-2024	Cr TDS Non Salary	Journal	213	3,47,067.00	
27-3-2024	Cr SBI A/c No. 35810777577	Payment	432	45,400.00	
31-3-2024	Cr GST	Journal	230	422.00	
				42,86,563.00	1,58,882.00
	Dr Closing Balance				41,27,681.00
				42,86,563.00	42,86,563.00

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Ref.: SSCBS/Maint./2023-24/

07.02.2024

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Sub: Payment of performance guarantee to M/s Facility Hut - reg.

In partial modification/continuation to our earlier notesheet dated 19.01.2024 on the subject cited above, as per Alpha Audit 2022-23 the following recoveries are also to be made from M/s Facilities Hut::

M/s Facility Hut								
Sr.N o.	period	Bill/Invoice	Amount Paid	Amount Due (As Audit Memo No. 08)				Excess Payment
				Basic Salary	GST	Servi ce Charg es	Total	
1	01.08.22 to 31.08.22	FH/2022-23/040 dated 01.09.22	307881	249455.7	44902. 03	2120. 37	29647 8	11,403
2	01.12.22 to 31.12.22	FH/2022-23/074 dated 01.12.22	307881	249455.7	44902. 03	2120. 37	29647 8	11,403
Total:-								22,806/-

After that , the recovery detail is given below:-

S.No.	Particulars	Amount
A	Performance Guarantee	₹2,52,500/-
B	Less: short deductions due to non-linking of PAN with Aadhaar while filing return for the second quarter for the financial year 2023-24. (Challan enclosed)	₹62,584/- (42,033+20,551)
C	Less: Interest of Short Deduction	₹3,000/-
D	Less: As per alpha audit 2022-23, excess payment made	₹22,806/-
E (A-B-C-D)	Net Payable	₹1,64,110/-

In the light of above, if approved we may pay Rs.1,64,110/- to Facility Hut and transfer the recovery amount of Rs.65,584/- to the Society account to clear the dues and credit Rs.22,806/- to housekeeping expenditure head of maintenance account.

submitted for approval.

[Signature]
Dealing Assistant

[Signature]
Section Officer (Accounts)

[Signature]
Bursar

[Signature]
Principal

Paid vide Cheque No.

357783

357784

dated 12/02/24 for Rs.

164110/-
65584/-

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Aman David

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)

Ref: - SSCBS/2023-24/Maint./

22.06.2023

Subject : "Payment in lieu of the Outsourcing Service"
Ref. : "Bill diary no.ACC318 dated 20.06.2023"

We have received the bill(s) vide diary no. as mentioned above as detailed below:--

S.NO.	Name	Invoice		Amount				
		No.	Date	Amount	TDS@2%	GST@2%	EMD Adjust.	Net Payable
1	Facility Hut	021	01.06.23	3,02,560	5,092	5,092	2,52,500	39,876
Total				3,02,560	5,092	5,092	2,52,500	39,876

Kindly allow and sanction the above payment from Maintenance Account:

Note: amount of Rs. 2,52,500/- adjusted for performance security.

S.No.	Account Head	To
1	Housekeeping Services	Facility Hut & Performance Security

S.O. (Accounts)

Rushy
Bursar

P. S. S.
Principal

h
(Dharmender)
JACT (Accounts)

Paid vide Cheque/Trf. order no. 294248 dated 22/6/23 for Rs. 3,9876/-
Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 5,092/-
Paid vide Cheque/Trf. order no. _____ dated _____ for Rs. 5,092/-

Rushy
Bursar

P. S. S.
Principal



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शहीद सुखदेव कॉलेज ऑफ बिजनेस स्टडीज
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

(दिल्ली विश्वविद्यालय)
(UNIVERSITY OF DELHI)

Ref: SSCBS/Accounts/2023-24

The Manager
State Bank of India
Rohini
Delhi

Subject: NEFT/RTGS

Sir,

Cheque No.	२१५२५४
Dated	२२/०६/२३
Amount	39,876
From A/c No.	35810777577

to transfer the amounts in respective accounts as per the details are given below:

BENEFICIARY DETAILS			
Beneficiary Name	Account Number	IFSC	Amount
Facility Hut	921020000439110	UTIB0003290	39,876
Total			39,876

Encl: As above.

R. Singh
Bursar

P. Singh
Principal



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Facility Hut

Add.: 23-A, 1st Floor, Gali No. 5, West Laxmi Market
 Krishna Nagar, East Delhi-110051
 E-mail: facilityhut2020@gmail.com
 www: facilityhut.in

Pharmenw

Shaheed Sukhdev College of Business Studies
 (University of Delhi)
 Diary No. 361 $\frac{1}{2}$
 Date 20/6/23 Sign. Ram R

ACC-318(A)
 20/06/23

INVOICE

To, Section Officer Accounts Shaheed Sukhdev College of Business Studies Dr. K.N.Katju Marg, PSP Area IV, Sector 16, Rohini North West Delhi, Delhi-110089 Tel :- +91-011-27573447	Invoice No.	FH/2023-24/021
	Invoice Date.	01.06.2023
	Invoice Period	01.05.2023 to 31.05.2023
	Month	MAY-2023,
	Party GST NO.	07AACAS8896F1D7
	SAC Code	998513
	Fax : +91-11-48202013	

S No.	Description Of Service	No. of Attendance	Rate	Amount (INR)
1	Hiring of Sanitation Services (College)	398	639.63	254572.74
2	Total	398		254572.74
3	GST			
4			CGST @ 9%	22911.55
5			SGST @ 9%	22911.55
6	Service Charges @0.850%			2163.87
7	Grand Total			302559.70
	Round Off			302560

In Words (INR) : Rupees Three Lac-Two Thousand Five Hundred Sixty Only

NAME	FACILITY HUT
PAN No.	AEMPI6226E
GSTIN	07AEMPI6226E1ZL
MOBILE NO.	9045827883

BANK Detail For E-Payment

Bank name	PUNJAB NATIONAL BANK
Branch	LAXMI NAGAR
Account Type	Current Account
Account no.	1652202100000269
IFSC Code	PUNB0165220

Authorized Signatory

The bill is in order and verified
 For payment of ₹ 302560/-
 (Rupees Three Laks Two Thousand
 Five Hundred Sixty Only)

For FACILITY HUT

Proprietor

Purchaser/Care-taker/
 Dealing Asst.

Address Officer

For Facility Hut

Proprietor



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dharmender sehwaq <dharmender@sscbsdu.ac.in>

Fwd: Reecev check

1 message

Ankur Aggarwal <ankuraggarwal@sscbsdu.ac.in>
To: dharmender sehwaq <dharmender@sscbsdu.ac.in>

Wed, Feb 14, 2024 at 2:01 PM

Ankur Aggarwal
Section Officer
Shaheed Sukhdev College of Business Studies,
University of Delhi

----- Forwarded message -----
From: **Md Imran** <facilityhut2020@gmail.com>
Date: Wed, 14 Feb, 2024, 13:57
Subject: Reecev check
To: <ankuraggarwal@sscbsdu.ac.in>

Dear Sir/ Maam

Subject Regarding collecting the check.

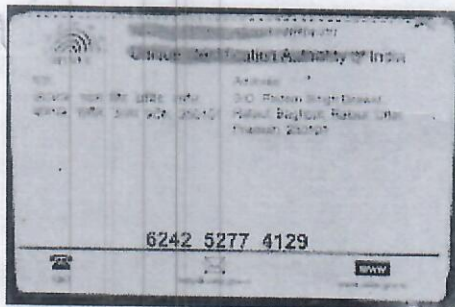
Aman David S/o Padam Singh representative from Facility Hut has gone to collect the check please give it.

Thanks regards

Facility hut

PAID & CANCELLED

2 attachments



aman.jpeg
93K



aman 2.jpeg
110K

7037495571



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(162)

**Directorate of Audit
Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi**

Observation Memo No. 08

Dated: 01.02.2024

Sub: Excess payment of Rs. 1,58,882/- to the agency M/s Faculty Hut for Hiring of Sanitation Services.

The university has awarded the tender to M/s Faculty Hut regarding Sanitation Services through e-procurement to Deployment of 21 Security Guard (15 for Campus and 06 for Girls Hostel) in this college. Sanction No. 511687750048363 dated 26.04.2022 the contract period shall be one year w.e.f. 01.06.2022 to 31.05.2023.

During the test check of the record it has been observed the following discrepancy. The department had paid the excess payment to the agency regarding under mention bill. The detail is as under:

S. No.	Period	Bill/Invoice No.	Amount Paid (In Rs.)	Amount Due (In Rs.)				Excess Payment
				Basic Salary	GST @18%	Service Charges @0.85%	Total	
1.	01.06.2022 to 30.6.2022	FH/2022-23/024 dated 01.07.2022	432554	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% = 2120.37	296478	136076 <i>received from hostel A/c</i>
2.	01.08.2022 to 31.08.2022	FH/2022-23/040 dated 01.09.2022	307881	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% = 2120.37	296478	11403
3.	01.12.2022 to 31.12.2022	FH/2022-23/074 dated 02.01.2023	307881	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% = 2120.37	296478	11403
Total								1,58,882/-

The HOO may explain the reasons for excess payment of Rs. 1,58,882/- to above agency for 15 Security Guards in this college for the above period may be elucidated to audit. After due verification of facts & figures, under intimation to audit.

(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. I

The HOO/Principal,
Saheed Sukhdev College
of Business Studies,
Rohini, Delhi



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

Sr No. 29 Para no. 06 Excess payment of Rs. 1,80,761/- to the agency M/s Growia facility services Pvt Ltd. for hiring of security services

The University has awarded the tender to M/s Growia Facility Services Pvt Ltd regarding security services through GeM for deployment of 21 security guards (15 for campus and 06 for hostel) in the college. Contract no GEM-51168779032834 dated 05.08.2022., the contract period shall be one year w.e.f. 12.8.22 to 11.08.23. Payment for 6 security guards deployed in hostel by the university is separately paid by the hostel, not from the grants given by the DHE, GNCTD.

During test check of record it has been observed the following discrepancy. The department had paid the excess payment to the agency regarding under mentioned bills. The details are as under:-

S.No.	period	Inv. no.	Amt paid	Basic pay	GST	Service charge	total	Excess payment
01	Nov. 22	766 dt 30.11.22	388763/-	724.5 X 26 X 15 = 285555/-	50860/-	2427.22	338842	49921/-
02	Dec 22	813 dt 31.12	399944	724.50 X 26 X 15 = 285555/-	50860/-	2427.22	338842	61102/-
03	Jan 23	843 dt 31.1.23	394783	724.50 X 26 X 15 = 285555	50860/-	2427.22	338842	55941
04	Feb 23	907 dt 28.2	352639	724 X 26 X 15 = 285555/-	50860/-	2427.22	338842/-	13797
								180761/-

HOD may take necessary action to recover Rs. 1,80,761/- from above mentioned agency after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

Reply

The college deputed security for a full month. Since the college also has staff quarters and the student activities are scheduled for Sunday also. The college building cannot be left without security on Sundays. Henceforth, the payment of security staff has been processed on a monthly basis i.e. 30/31 days as per the days in the month.

In light of above, the audit para may be dropped



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

Sr No. 30 Para No.07 Non approval of existing post created by the college as per DU/UGC norms

As per reply submitted by department regarding vacancy position as on 31.03.2023 is as under:-

Nomenclature of Post	Sanctioned Post	Post Filled up	Post vacant
Principal	01	01	nil
Teaching	44	39	5
Non Teaching			
Group A	05	04	01
Group B	06	05	01
Group C	42	30	12
Total	98	79	19

As per financial statement and auditor report submitted by department it is disclosed by Annexure A (Point 2) the college has sanctioned post as per DU norms is 98 (01 principal, 44 teaching staff and 53 non teaching post) However, DHE has sanctioned 30 teaching staff, 05 non teaching and 21 security staff

The college may take the necessary action regarding ex- facto approval for all the existing post as per DU/UGC norms from DHE

Reply

The college vide its letter ref. no. SSCBS/Office/2021-22/1008-1009 dated 25.01.2022 has sent a fresh proposal for ex-post facto approval for all Teaching and Non-teaching posts as per requirement of the DHE conveyed to the college vide their letter ref. no. DHE-10 914) Misc./ work colleges/ 2018-19/23-36 dated 05.01.2022. **(Annexure 01)**

In light of above, the audit para may be dropped





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

Sr No. 31 Para no. 08 (2022-23): Irregular payment of Arrear of Leave Encashment of Rs.19040/- to Sh. Ajay Jaiswal, Professor.

As per rule 295 of general financial rules 2017, any arrear beyond the prescribed limit i.e.f. 2 years claims by the government employee should be given after being investigated by the Head of Department concerned. Further, if the Head of department is satisfied about the genuineness of the claim on the basis of supporting documents and there are valid reasons for the delay in preferring the claims.

During the test check of record/vouchers of the college, it has been observed that payment of arrear in respect of Shri Ajay Jaiswal, professor for leave encashment on LTC has been paid to Rs.19040/- dated 12.09.2022 for the period 20.05.2014 Rs.713/- and Rs.18327/- for the period 05.09.2016 beyond the prescribed limit of two years. However, as per the record, the approval of competent authority after considering reasons of delay and genuineness of the claim has not been obtained.

However, on 12.09.2022 the department made the payment of Rs.19040 to him without following relevant rules of GFR and prior from the HOD.

HOO may take necessary action to recover an amount of Rs.19040 from the above mentioned officer/official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

Reply:

- The college vide its letter No. SSCBS/Accounts/2023-24/1446 dated 09.02.2024 had directed Prof. Ajay Jaiswal to pay the recovery amount as per ELFA Audit 2022-23. **(Annex 1)**
- A total amount of Rs.37,929/- was recovered from him on 10.05.2024. Copy of bank statement is enclosed herewith. **(Annex 2)**
- The similar case of Prof. Sameer Anand was also recovered, who was paid an amount of Rs 16,230/- as leave encashment arrears on 17.06.2022. This amount was recovered from him on 15.06.2024. **(Annex 3)**

In light of above, the audit para may be dropped



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Trans Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
10/05/2024	10/05/2024	CHQ TRANSFER-NEFT UTR NO: SBIN424131354918-590143 PROTEAN EGOV TECHNOLOGIES LTD	/ 590143 PROTEAN EGOV TECHNOLOGIES LTD	11550	1,094.00		93,69,482.07
10/05/2024	10/05/2024	TO TRANSFER-NEFT UTR NO: SBIN424131466154-AMITA ENTERPRISES	TRANSFER TO 4697153044301 / AMITA ENTERPRISES	11550	25,639.00		93,43,843.07
10/05/2024	10/05/2024	BULK POSTING-BY SALARY-	/	1067		800.00	93,44,643.07
10/05/2024	10/05/2024	BULK POSTING-BY SALARY-	/	1067		37,929.00	93,82,572.07

**This is a computer generated statement and does not require a signature.



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दूरस्थ एवं सतत् शिक्षा विभाग
Department of Distance and Continuing Education
मुक्त शिक्षा विद्यालय/School of Open Learning
मुक्त शिक्षा परिसर/Campus of Open Learning
दिल्ली विश्वविद्यालय/University of Delhi

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ACC-188

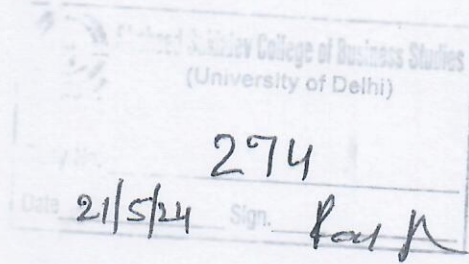
30/05/2024

Ref. No. SOL/Est.I/2024/367

Ajay
pan

Dated 17 May, 2024

The Principal,
Shaheed Sukhdev College of Business Studies,
PSP Area IV,
Dr. K.N. Katju Marg,
Sector 16, Rohini,
Delhi-110089



Sub: Regarding payment of arrear of Leave Encashment

Madam,

This is with reference to your Letter No. SSCBS/Accounts/2023-24/1146 dated 09.02.2024 regarding recovery of payment of arrear of Leave encashment on LTC of Rs. 37,929/- of Prof. Ajay Jaiswal.

In this connection, it is informed that the amount of Rs. 37,929/- has been transferred to the SSCBS Account as per details below:

Beneficiary Name	Principal SSCBS maintenance
Account No.	35810777577
IFSC Code	SBIN0011550
Branch Address	Sector-11, Rohini
UTR No.	386505077
Dated	10.05.2024

Thanking you,

Yours faithfully,

Chayh

Ajay
Principal



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

Ref.: SSCBS/ACCOUNTS/2023-24/1446

09.02.2024

Prof. Ajay Jaiswal

Principal

Department of Distance and Continuing Education

School of Open Learning, Campus of Open Learning

University of Delhi

Delhi - 110 007

Sub: Irregular payment of Arrear of Leave Encashment - recovery - reg.

Dear Sir,


This is to inform you that the ELFA Audit 2022-23 vide its Observation Memo No.11 dated 02.02.2024 on the subject cited above, has sought recovery of amount paid to you account of arrear of Leave Encashment on LTC (details given below) for being time barred (the prescribed limit for payment of arrears is 2 years). You are, therefore, requested to deposit a sum of Rs.37,929/- (Rupees Thirty Seven thousand Nine Hundred Twenty Nine only)

Name of employee	DOP of arrear	Arrear Paid	Total Amount
Ajay jaiswal	17.06.2022	Rs.18,889/- ✓	Rs.37,929/- ✓
	12.09.2022	Rs.19,040/- ✓	

The details of College Maintenance Account are as given below:-

Beneficiary Name	Principal SSCBS maintenance
Account Number	35810777577
IFS Code	SBIN0011550
Branch Address	Sec-11, Rohini

Thank you,


(Poonam Verma)
Prof. Principal





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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

(University of Delhi)

Ref.: SSCBS/ACCOUNTS/2023-24

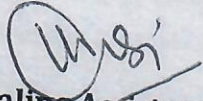
09.02.2024


Sub: Irregular payment of Arrear of Leave Encashment of Rs.19,040/- to Sh. Ajay Jaiswal, Professor - reg.

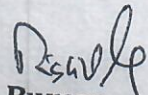
It is submitted that the ELFA Audit 2022-23 vide its Observation Memo No.11 dated 02.02.2024 on the subject cited above has informed that the payment on account of arrear of Leave Encashment on LTC which was beyond the prescribed limit of 2 years, need to be recovered. The college has paid arrears of EL on LTC to following employees:-

Name of employee	DOP of arrear	Arrear Paid	Total Amount
Sameer Anand	17.06.2022	Rs.16,230/-	Rs.16,230/-
Ajay jaiswal	17.06.2022 12.09.2022	Rs.18,889/- Rs.19,040/-	Rs.37,929/-

In light of the above, approval may be granted to recover an amount of Rs. 37,929/- from Shri Ajay Jaiswal, Professor and an amount of Rs. 16,230/- from Shri Sameer Anand, Professor in the department of Computer Science.


(Dealing Assistant)

Section Officer (Accounts) 


Bursar


Principal



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**Directorate of Audit
Government of NCT of Delhi
4th level, C Wing, Delhi Secretariat,
New Delhi**

Observation Memo No. 11

Dated: 02.02.2024

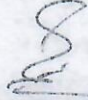
Sub: Irregular Payment of Arrear of Leave Encashment of Rs. 19,040/- to Sh. Ajay Jaiswal, Professor.

As per Rule 295 of General Financial Rules 2017, any arrear beyond the prescribed limit i.e. 2 years claims by the government employee should be given after investigated by the Head of Department concerned. Further, if the Head of Department is satisfied about the genuineness of the claim on the basis of supporting documents and there are valid reasons for the delay in preferring the claims.

During the test check of record/vouchers of the college, it has been observed that payment of arrear in r/o Sh. Ajay Jaiswal, Professor for Leave Encashment on LTC had been paid to Rs. 19,040/- dated 12.09.2022 for the period 20.05.2014 Rs. 713/- and Rs. 18,327/- for the period 05.09.2016 beyond the prescribed limit of 2 years. However, as per the record, the approval of competent authority after considering reasons of delay and genuineness of the claim has not been obtained.

However, on 12.09.2022 the department has made the payment of Rs. 19,040/- to him without following the relevant rules of GFR and prior from the HOD.

Thus, the payment against the above claim for the period amounting to Rs. 19,040/- was irregular and needs to be regularized from the competent authority failing which recover the amount from the concerned official under intimation to audit.


(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. I

The HOO/Principal,
Saheed Sukhdev College
of Business Studies,
Rohini, Delhi



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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)

Ref - SSCBS/Maint./2021-22/

17.06.2022

Subject : "Payment of arrear in lieu of the EL Encashment"
Ref : "Bill diary no.221 dated 27.05.2022"

We have received the bill(s) vide diary no. as mentioned above as detailed below:--

S.No.	Name	Basic Pay	DA @5%	Total	Calculation	Total	Drawn in 28.09.2017	Net Payable
1	Ajay Jaiswal	139400	6970	146,370	(146370*10)/30	48,790	29,901	18,889
2	Sameer Anand	131400	6570	137,970	(137970*10)/30	45,990	29,760	16,230

Total:- 35,119

Kindly allow and sanction the above payment from Maint. A/c :

S.No.	Account Head	To
1	Earned Leave Encashment	35,119

(Champa Negi)
(Champa Negi)
JACT (Accounts)

S.O. (Accounts)

(Bursar)
Bursar

Principal

Paid vide Cheque/Trf. order no. 203561 dated 17/6/22 for Rs. 35,119

S.O. (A/c)

(Bursar)
Bursar

Principal



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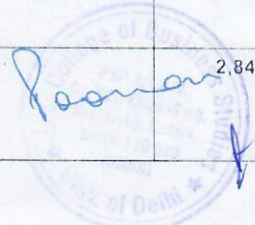
Account Name : PRINCIPAL
Address : UNIVERSITY OF DELHI
DELHI
DELHI-110089
INDIA
Date : 29 Jul 2024
Account Number : 00000035810777577
Account Description : SBCHQ-SBP-GEN-PUB-IND-ALL-INR
Branch : SECTOR-11 ROHINI, DELHI
Drawing Power : 0.00
Interest Rate(% p.a.) : 2.7
MOD Balance : 25,80,609.48
CIF No. : 89063956245
IFS Code : SBIN0011550
MICR Code : 110002303
Balance as on 15 Mar 2024 : 3,10,12,857.79

Para-8c

Account Statement from 15 Mar 2024 to 15 Mar 2024

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
15/03/2024	15/03/2024	BY TRANSFER- UPI/CR/4075335865 25/SALONI K/PUNB/732005325 7/Payme-	TRANSFER FROM 4897736162097 /	11550		53.00	3,10,12,910.79
15/03/2024	15/03/2024	CHEQUE DEPOSIT- 418803	TRANSFER TO 35810781108 PRINCIPAL / 418803	11550		19,430.00	3,10,32,340.79
15/03/2024	15/03/2024	TO DEBIT THROUGH CHEQUE-SBI 47318 SSCBS- 357820	/ 357820	11550	21,274.00		3,10,11,066.79
15/03/2024	15/03/2024	CREDIT-47318 SSCBS-	/	11550		21,274.00	3,10,32,340.79
15/03/2024	15/03/2024	TO TRANSFER- TRANSFER TO-	TRANSFER TO 31017262980 GOVINDA BOOK HOUSE /	11550	1,196.00		3,10,31,144.79
15/03/2024	15/03/2024	CHEQUE WDL- CHEQUE TRANSFER TO- 357827	TRANSFER FROM 10851298934 REGISTRAR UNIVERSITY O / 357827	11550	25,88,995.00		2,84,42,149.79
15/03/2024	15/03/2024	TO TRANSFER- NEFT UTR NO: SBIN424075008550- CLASSIC BOOK SERVICE	TRANSFER TO 4697159044305 / CLASSIC BOOK SERVICE	11550	2,765.00		2,84,39,384.79
15/03/2024	15/03/2024	TO TRANSFER- NEFT UTR NO: SBIN424075008872- ABHISHEK BOOK AGENCY	TRANSFER TO 4697160044302 / ABHISHEK BOOK AGENCY	11550	17,313.00		2,84,22,071.79
15/03/2024	15/03/2024	TO TRANSFER- INB Jan 24 Salary balance-	IHS0729658 TRANSFER TO 35775345376 Mr. Rakesh Kumar	99922	11,520.00		2,84,10,551.79

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**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi)**

Ref: - SSCBS/2023-24/Soc./

14-Mar-24

Subject "Payment in lieu of the Data Analytics Course Batch-10 bill"
Ref. "Bill diary no.ACC dated 13.03.2024"

We have received the bill(s) vide diary no. as mentioned above as detailed below:--

S.NO.	Name	Bill		Recovery of L.E.	TDS	Net Payable
		No.	Amount			
1	Sameer Anand	Faculty	70,000	16,230	5,377	45,193
Total			70,000	16,230	5,377	45,193

Recovery of GIS - 3200 (16230+3200=19430 An amount of rupees 19430 transfer to MG account)

Kindly allow and sanction the above payment from Society Account:

S.No.	Account Head	To	Amount
1	Data Analytics Batch 10	Sameer Anand	70000

[Signature]
(Dharmender)
JACT (Accounts)

S.O. (Accounts) *[Signature]*

[Signature]
Bursar

[Signature]
Principal

Paid vide Cheque/Trf. order no. 418802 dated 14/03/24 for Rs. 45,193/-
Paid vide Cheque/Trf. order no. 418803 dated 14/03/24 for Rs. 19,430/-

[Signature]
S.O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



10



AL 6-1058
13/03/24

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(UNIVERSITY OF DELHI)
PSP AREA-IV, DR. K.N. KATJU MARG, SECTOR-16, ROHINI, DELHI-110 089
PERFORMA FOR FACULTY

1. Name of the Faculty : Dr. Sameer Anand
2. Name of the Course : Data Analytics & Business Intelligence Course
3. Batch No: Batch: 10
4. Address of Faculty: University of Delhi, North Campus
5. PAN No: AHFPA6258C
6. Mobile No: 9818747783
7. Email id: sananddu@gmail.com
8. Classes taken (details as given below)-

Shaheed Sukhdev College of Business
(University of Delhi)

Diary No. 1489
Date 13/3/24

Date	No. of Period	Time	Paper
18/02/2024	05	10 am to 01 pm & 02 pm to 04 pm	Probability (Module 2)
25/02/2024	05	10 am to 01 pm & 02 pm to 04 pm	Probability (Module 2)
02/03/2024	05	10 am to 01 pm & 02 pm to 04 pm	Probability (Module 2)
09/03/2024	05	10 am to 01 pm & 02 pm to 04 pm	Probability (Module 2)

Total No. of Periods taken: 20 Hours
Rate per period: Rs. 3500 /- per hour
Total Amount Claimed: Rs. 70,000 /-



Name & Signature of Faculty:
 SAMEER ANAND
 [Signature]

Verified by the Course Coordinator:
 [Signature]

Counter signature of Principal:
 [Signature]

Note: - Please fill the details of Bank Account and attach a cancelled cheque & PAN Card Copy

Name of Bank & Branch: _____
 Type of Account- Saving / Current: _____
 Full Bank Account No. : _____
 Name as mentioned in Bank Account: _____
 IFSC Code: _____

Note: - kindly fill all the details in CAPITAL LETTER & attach a cancelled Cheque photocopy to confirm the above said details

[Handwritten signature]

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

Sr No. 32 Para no. 09 (2022-23): Discrepancies in Financial statements

During the test check the Financial statement of the college, it has been observed that following discrepancy noticed:-

As per Audit

Head of account	Previous year balance	GIA recd.	Misc. receipt	Total Receipt	Expenditure	Unspent balance
GIA Salary	-5067376	164876892	745835	160555351	160468313	87038
GIA General	14846394	14304413	8199729	37350536	27274462	10076074
GIA capital grant	2933207	0	0	2933207	0	2733207
GIA sports	999231	26828	0	1026059	0	1026059
Total	13711456	179208133	8945564	201865153	187742775	14122378

As per College

Head of account	Previous year balance	GIA recd.	Misc. receipt	Total Receipt	Expenditure	Unspent balance
GIA Salary	123108.39	164876892	745835	165745835.39	160468313	5277522.39
GIA General	10695587.92	14304413	8199728	33199729.72	27274461.94	5925267.78
GIA capital grant	0	0	0	0	0	0
GIA sports	999231	26828	0	1026059	0	1026059
Total	11817927.31	179208133	8945563	199971624.10	187742774.9	12228849.17

2. It has been observed that the college is not accounting for the depreciation in its books of accounts which is in contravention of accounting standard 10 "Property Plants & Equipment" issued by ICAI to the extent of such value of depreciation not recorded in the books of accounts the surplus of the college is overstated

The similar observation regarding non-charges of depreciation on fixed assets were also raised vide para 07/2016-17 audit report, settled and taken a fresh

The college may take necessary action regarding the above discrepancy in the financial statement after due verification of facts and figures under intimation.



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

Sr No. 33 Para no. 10 : Non production of records

2022-23 & 2021-22

1. MOU
2. Grant register

The above record may be provided to the next audit.

Reply

The college has prepared its grant register for the period of audit.

In light of above, the audit para may be dropped



GRANT-IN-AID (SALARIES)

178



DATE 2021-22

<u>Date</u>	<u>Sanction No.</u>	<u>Amount</u>
20/04/2021	1st Installment :- F.No. DHE-03(01)/100././GIA/SSCBS/ 2021-2022/1229-38	2,83,50,000/-
23/08/2021	2nd Installment :- F.No. DHE-03(01)/100././GIA/SSCBS/ 2021-2022/2423-32	2,83,50,000/-
03/11/2021	3rd Installment :- F.No. DHE-03(01)/100././GIA/SSCBS/ 2021-2022/3735-44	2,74,68,170/-
21/01/2022	04 th /Final Installment :- F.No. DHE-03(01)/100././GIA/SSCBS/ 2021-2022/261-270	7,49,50,000/-
Total GIA (Salaries) Received :-		15,91,18,170/-



6

GRANT-IN-AID (GENERAL)



DATE 2021-22

179

<u>Date</u>	<u>Sanction No.</u>	<u>Amount</u>
20/04/2021	1st Installment :- F.No. DHE-03(01)/100././GIA/SSCBS /2021-2022/1229-38	12,50,000/-
23/08/2021	2nd Installment :- F.No. DHE-03(01)/100././GIA/SSCBS/ 2021-2022/2423-32	12,50,000/-
03/11/2021	3rd Installment :- F.No. DHE-03(01)/100././GIA/SSCBS/ 2021-2022/3735-44	NIL
21/01/2022	4 th / Final Installment :- F.No. DHE-03(01)/100././GIA/SSCBS/ 2021-2022/261-270	64,10,500/-
Total GIA (General) Received :-		89,10,500/-



For Shaheed Sukhdev College of Business Studies

Principal

GRANT-IN-AID (SALARIES)

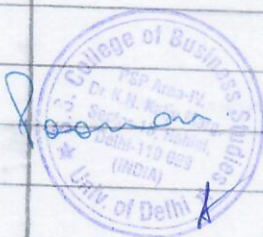
180



DATE 2022-23

<u>Date</u>	<u>Sanction No.</u>	<u>Amount</u>
19/04/2022	1st Installment F.No. DHE.3(02)/100././GIA/SSCBS/ 2022-23/2053-62	4,00,00,000/-
21/07/2022	2nd Installment F.No. DHE.3(02)/100././Grant-in-Aid/SSCBS /2022-23/3971-80	3,98,76,892/-
13/10/2022	3rd Installment F.No. DHE.3(02)/100././Grant-in-Aid/SSCBS /2022-23/5211-5220	4,00,00,000/-
03/02/2023	4 th Installment F.No. DHE.3(02)/100././Grant-in-Aid/ SSCBS/2022-23/653-665	4,50,00,000/-
Total GIA (Salaries) Received :-		16,48,76,892/-

ls



Grant-in-Aid (GENERAL)



181

DATE 2022-23

<u>Date</u>	<u>Sanction No.</u>	<u>Amount</u>
19/04/2022	1st Installment F.No. DHE.3(02)/100.1./GIA/SSCBS/ 2022-23/2053-62	41,25,000/-
21/07/2022	2nd Installment F.No. DHE.3(02)/100.1./Grant-in-Aid/ SSCBS/2022-23/3971-80	NIL
13/10/2022	3rd Installment F.No. DHE.3(02)/100.1./Grant-in-Aid/ SSCBS/2022-23/5211-5220	NIL
03/02/2023	4th Installment F.No. DHE.3(02)/100.1./Grant-in-Aid/ SSCBS/2022-23/653-665	10,79,413/-
Total GIA (General) Received :-		14,30,413/-



de

School of Business, University of Delhi

GRANT-IN-AID (SALARIES)

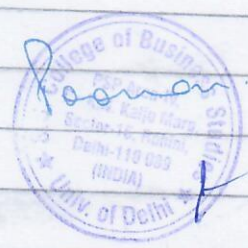
182



DATE 2023-24

<u>Date</u>	<u>Sanction No</u>	<u>Amount</u>
27/04/2023	1st Installment F.No. DHE. 3(02)/100./41A/SSCBS/ 2023-24/2540-49	4,37,50,000/-
05/09/2023	2nd Installment	3,84,72,000/-
31/10/2023	3rd Installment F.No. DHE. 3(02)/100./Grant-in-Aid/ SSCBS/2023-24/6936-45	4,37,50,000/-
11/03/2024	4 th Installment F.No. DHE. 3(02)/100./Grant-in-Aid/ SSCBS/2023-24/8859-68	4,37,50,000/-
Total GIA (SALARIES) Received :-		16,97,22,000/-

Ag



Dr. A. C. Bhowmik

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<u>Date</u>	<u>Sanction No.</u>	<u>Amount</u>
27/04/2023	1st Installment F.No. DHE.3(02)/100./.(CIA)/SSCBS /2023-24/2540-49	62,50,000/-
05/09/2023	2nd Installment	32,50,000/-
31/10/2023	3rd Installment F.No. DHE.3(02)/100././Grant-in-Aid/ SSCBS /2023-24/6936-45	62,50,000/-
11/03/2024	4 th Installment F.No. DHE.3(02)/100././Grant-in-Aid/ SSCBS /2023-24/8859-68	96,60,000/-
Total CIA(GENERAL) Received :-		1,37,91,000/-

Principal
SOJA est. Bursar




(21)

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

No. 11(19)/LFA/2022-23 /

To,

The Director,
Dte. Of Higher Education,
Muni Maya Ram Marg, Pitampura,
Delhi-110034

 Shaheed Sukhdev College of Business Studies (University of Delhi)	
Diary No.	160
Date	01/05/24
Sign.	Rain

Dated:

AO/Aus
Poonu

Sub:- LFA audit report in respect of Shaheed Sukhdev College of Business Studies, Rohini, Delhi for the period 2022-2023.

Sir,

I am directed to forward herewith LFA audit report on the accounts of Shaheed Sukhdev College of Business Studies, Rohini, Delhi, for the GIA pad during the year 2022-23. The Audit Report contains **total 33 paras and 03 Tans with the Recovery of Rs. 3,95,013/- (23 paras with Nil recovery in old audit report and 10 paras and 03 Tans with recovery of Rs. 3,95,013/- in current audit report).**

It is requested that all the guidelines / instructions related to GIA may be strictly followed. The auditee unit may also be advised to submit the replies of old outstanding paras & current audit paras raised in this report at the earliest duly vetted by Administrative Department.

This issue with the prior approval of Controller of Accounts (Audit).

Yours faithfully,

No. 11(19)/LFA/2022-23 / 2136-2138
Copy to -

ACCOUNTS OFFICER (AUDIT)

Dated: 12/04/24

1. The Principal, of Shaheed Sukhdev College of Business Studies, Rohini, Delhi.
2. The Dy. Secretary Finance- ~~IT~~ Finance Department, 4th Level, A - Wing, Delhi Sachivalaya, I.P. Estate, New Delhi

ACCOUNTS OFFICER (AUDIT)

Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23

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

AUDIT REPORT OF OFFICE OF GOVERNMENT SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES, ROHINI, DELHI FOR THE PERIOD 2022-23.

INTRODUCTION

The Internal Audit Report on the accounts of **Shaheed Sukhdev College of Business Studies, Rohini, Delhi for the period 2022-23** was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO and Sh. Aman, DEO. The audit was conducted during 07 working days between 23.01.2024 to 02.02.2024. This was the Local Fund Audit.

AIMS AND OBJECTIVE OF THE UNIT

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 the following courses during the period 2022-23.

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

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **01.04.2022 to 31.03.2023.**

H.O.D

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	To
1.	Dr. Poonam Verma	Prof. Principal	01.04.2022	19.07.2022
2.	Prof. Sameer Anand	Professor (Offg. Principal)	20.07.2022	11.11.2022
3.	Dr. Poonam Verma	Prof. Principal	12.11.2022	31.03.2023

H.O.O

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	To
1.	Dr. Poonam Verma	Prof. Principal	01.04.2022	19.07.2022
2.	Prof. Sameer Anand	Professor (Offg. Principal)	20.07.2022	11.11.2022
3.	Dr. Poonam Verma	Prof. Principal	12.11.2022	31.03.2023

2022-23

D.D.O

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	To
1.	Dr. Poonam Verma	Prof. Principal	01.04.2022	19.07.2022
2.	Prof. Sameer Anand	Professor (Offg. Principal)	20.07.2022	11.11.2022
3.	Dr. Poonam Verma	Prof. Principal	12.11.2022	31.03.2023

Bursar

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	TO
1.	Dr. Rishi Rajan Sahay	Bursar	01.04.2022	31.03.2023

Cashier

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	TO
1.	Ms. Champa Negi	Cashier	01.04.2022	31.03.2023

Vacancy Position

Nomenclature of Post	Sanctioned Post	Post Filled Up	Post Vacant
Principal	01	01	Nil
Teaching (Group A)	44	39	5
Non-Teaching			
Group A	05	04	01
Group B	06	05	01
Group C	42	30	12
Total	98	79	19

Statutory Audit

AGCR audit has been done up to F.Y 2022-23 in r/o Shaheed Sukhdev College of Business Studies, Rohini, Delhi.

Maintenance of Records

The maintenance of record of Shaheed Sukhdev College of Business Studies, Rohini, Delhi for the period 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No. 01 for the period to 2022-23.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01


**PART - I
OLD AUDIT REPORT**

There were 30 old audit paras outstanding for the period 2006 to 2022 involving recovery of Rs. 0/-. The department has submitted the reply of old outstanding paras amounting to Rs. 0/- but on the basis of reply 01 Para is Fully Settled and 06 Paras are Settled and taken as fresh. Hence, remaining 23 outstanding old audit paras with recovery of Rs. 0/- have been incorporated in Current Audit Report (Part-III).

Year	No. of Outstanding Paras	Para No.	Para No. settled by Audit Party	Total Outstanding Paras
2006-2007	01	02	0	01
2007-2008	01	02	0	01
2010-2011	02	02, 03	0	02
2011-2012	01	03	0	01
2012-2013	01	03	0	01
2013-2014	01	01	0	01
2014-2016	01	02	0	01
2016-2017	08	03 to 07, 09, 10 & 13	03 (Fully Settled) 04 & 07 (Settled and Taken as Fresh)	05
2017-2018	03	01 to 03	0	03
2018-2019	05	02, 05 to 08	02 (Settled and Taken as Fresh)	04
2019-2021	02	01, 02	0	02
2021-2022	04	01 to 04	01, 03, 04 (Settled and Taken as Fresh)	01
TOTAL	30	30	07	23

Details of Old Recoveries

Period	S. No. of Para	Recovery of Para No.	Details of Recoveries (Amount in Rs.)		
			Raised	Amount Recovered/Regularized	Balance
2006-2007	01	0	0	0	0
2007-2008	01	0	0	0	0
2010-2011	02	0	0	0	0
2011-2012	01	0	0	0	0
2012-2013	01	0	0	0	0
2013-2014	01	0	0	0	0
2014-2016	01	0	0	0	0
2016-2017	08	0	0	0	0
2017-2018	03	0	0	0	0
2018-2019	05	0	0	0	0
2019-2021	02	0	0	0	0
2021-2022	04	0	0	0	0
		TOTAL	0	0	0



Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23
Current Audit

During the course of current audit, 13 Observation memos & 11 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 4,25,013/- were pointed out by the Audit.

The Shaheed Sukhdev College of Business Studies, Rohini, Delhi has submitted the reply of one Observation Memo. Hence, 01 observation memo amounting to Rs. 30,000/- is settled on the spot. Remaining 12 observation memos and 01 to 11 record memo have been converted into 10 PARAs (01 Para of Non-Production of Records) with recovery of Rs. 3,95,013/- and 03 TAN and incorporated in Current Audit Report Part-III.

Detail of Current Recoveries Shaheed Sukhdev College of Business Studies

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
6	Irregular Payment of Rs. 36,330/- for LTC fare of Rs. 8,132/- and Leave encashment of Rs. 28,198/-	36330	0	36330	PARA 4
7	Non-payment of License Fee by M/s Hotel Rajasthan the Kiosks running of Mess and Canteen Services in the premises of the Shaheed Sukhdev College of Business Studies University premises amounting to Rs. 30,000/-	30000	30000	0	Settled
8	Excess payment of Rs. 1,58,882/- to the agency M/s Faculty Hut for Hiring of Sanitation Services	158882	0	158882	PARA 5
9	Excess payment of Rs. 1,80,761/- to the agency M/s Growia Facility Services Pvt. Ltd. for Hiring of Security Services	180761	0	180761	PARA 6
11	Irregular Payment of Arrear of Leave Encashment of Rs. 19,040/- to Sh. Ajay Jaiswal, Professor	19040	0	19040	PARA 8

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Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23

The 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 for period from 2022-23. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and /non-information on the part of auditee.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23

PART-II
Current Audit Report
FINANCIAL POSITION

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 of the part of the auditee. Vikas Praveen & Associates Chartered Accountants, FRN 02345N has audited the accounts for the financial year 2022-23. According to Income & Expenditure Statements appended with the Balance Sheet, the financial position has been worked out as under:

2022-23 Financial Positions

(Opening Unspent Grant {01.04.2022} + Grant received during 2022-23 - Expenditure during 2022-23 =
Closing Unspent Balance as on 31.03.2023)

(In Rs.)

	Description	Salary	General	Capital Assets	Total
1	Opening Unspent Balance (Unspent balance as per 2022-23 LFA audit report) (A)	(-) 5067376	14846394	2933207	12712225
	Total (A)	(-) 5067376	14846394	2933207	12712225
2	GIA from Govt. of NCT of Delhi (B)				
	F.No.DHE.3(02)/100%/GIA/SSCBS/2022-23/2053-62 dated 19.04.2022	40000000.00	4125000.00		44125000.00
	F.No.DHE.3(02)/100%/GIA/SSCBS/2022-23/3971-80 dated 21.09.2022	39876892.00	0.00		39876892.00
	F.No.DHE.3(02)/100%/GIA/SSCBS/2022-23/5211-5220 dated 13.10.2022	40000000.00	0.00		40000000.00
	F.No.DHE.3(02)/100%/GIA/SSCBS/2022-23/653-665 dated 03.02.2023	45000000.00	10179413.00		55179413.00
	Total (B)	164876892.00	14304413.00	0.00	179181305.00
3	Income/Receipt during the year (C)				
	Tuition Fees	151020.00			151020.00
	License Fee	368578.00			368578.00
	Leave Salary & Pension Contribution	226237.00			226237.00
	Admn. Fees		10.00		10.00
	Col Magazine Fees		750.00		750.00
	Identity Card Fees		2850.00		2850.00
	Garden Fee		500.00		500.00
	Water & Electricity Fee		5000.00		5000.00
	Course Fee		33000.00		33000.00
	College Facilities & Service Charges		6388760.00		6388760.00
	Library Fine		144491.00		144491.00
	Tender Money (Canteen)		0.00		0.00
	RTI		0.00		0.00



Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23

	Computer Lab Fee		3000.00		3000.00
	Misc. Income		218.00		218.00
	Saving Bank Interest		629015.00		629015.00
	Lapse Security		0.00		0.00
	Library Reading Room		3500.00		3500.00
	Int. from TPDDL		208435.00		208435.00
	Refund from TPDDL		427340.00		427340.00
	Int. & Late Fee from GST		0.00		0.00
P-238	Income on auto sweep		292860.00		292860.00
	Loss of Books		2644.00		2644.00
	Accommodation Charges		57356.00		57356.00
	Total (C)	745835.00	8199729.00	0.00	8945564.00
4	Total (A+B+C)	160555351.00	37350536.00	2933207.00	200839094.00
5	Expenditure (D)				
	Salary	160468313.00			160468313.00
	Audit Fees		3540.00		3540.00
	Bank Charges		2465.00		2465.00
	Computer Repair		882644.00		882644.00
	Litigation		15070.00		15070.00
	Garden Expenses		399249.00		399249.00
	Contingency		151050.00		151050.00
	GB Expenses		148425.00		148425.00
	Housekeeping		3670564.00		3670564.00
	Conveyance to Staff		442908.00		442908.00
P-239	Meeting Charges (Honorarium)		213000.00		213000.00
	Postage		5358.00		5358.00
	Printing & Stationary		206822.00		206822.00
	Property Tax		2743982.00		2743982.00
	Reimbursement of Bag/Purse		0.00		0.00
	Reimbursement of Newspaper		21913.00		21913.00
	Security Services		4136442.00		4136442.00
	Telephone Expenses		95817.00		95817.00
P-239	Water & Electricity		12973684.00		12973684.00
	Repair of Furniture		28720.00		28720.00
	NAAC Fees		45725.00		45725.00
	Maintenance of College Website		7119.00		7119.00
	Library Contingency		78660.00		78660.00
	Newspaper & Journals		278535.00		278535.00
	Library Books		517119.00		517119.00
	Generator Expenses		89620.00		89620.00
	First Aid Box		6524.00		6524.00
	Maintenance of College Building		109507.00		109507.00
	Total (D)	160468313.00	27274462.00	0.00	187742775.00
6	Balance Unspent (4-5)	87038.00	10076074.00	2933207.00	13096319.00



Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23

Sports Grants & Utilization for the year 2022-23

P-279
P-241

	Description	Sports	Total
1	Opening Balance (Unspent balance as per 2022-23 LFA audit report)	999231	999231
2	Grant from DHE vide letter No. DHE-9(9)/SPORTS/PLG/2014-205/PT FILE/1753-1778 dated 24.03.2023	26828	26828
3	Expenditure during the year 2022-23	-	-
	Closing Balance (Unspent balance as per 2022-23 LFA audit report)	1026059	1026059

DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2022-23)

(As per Audit)

(Amount in Rs.)

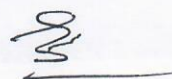
Head of Account	Previous Year Balance	Grant Received	Misc. Receipts	Total Receipts	Expenditure	Unspent Balance
GIA Salary	(-) 5067376	164876892	745835	160555351	160468313	87038
GIA General	14846394	14304413	8199729	37350536	27274462	10076074
GIA Capital Assets	2933207	0	0	2933207	0	2933207
GIA Promotion of Sports Facilities	999231	26828	0	1026059	0	1026059
Total	13711456	179208133	8945564	201865153	187742775	14122378

(As per University)

(Amount in Rs.)

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Head of Account	Previous Year Balance	Grant Received	Misc. Receipts	Total Receipts	Expenditure	Unspent Balance
GIA Salary	123108.39	164876892.00	745835.00	165745835.39	160468313.00	5277522.39
GIA General	10695587.92	14304413.00	8199728.00	33199729.72	27274461.94	5925267.78
GIA Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
GIA Promotion of Sports Facilities	999231.00	26828.00	0.00	1026059	0.00	1026059.00
Total	11817927.31	179208133	8945563	199971624.1	187742774.9	12228849.17



Shaheed Sukhdev College of Business Studies

Rohini, Delhi

2022-23

There is an unspent balance of Rs. 1,41,22,378/- as per the above financial statement. The Shaheed Sukhdev College of Business Studies may reconcile the unspent balance. Further, the Administrative Department may take into consideration the unspent balance while releasing further GIA.



(SHYAM SUNDER DHINGRA)

Inspecting Audit Officer

Audit Party No. 01



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Local Fund Accounts (LFA)						
Sub department: Shaheed Sukhdev College of Business Studies, Vivek Vihar, Phase-II, Delhi						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	2006	2007	2		Appointment made during during the audit period	0
2	2007	2008	2		Fee Structure	0
3	2010	2011	2		Purchase of furniture	0
4	2010	2011	3		Difference on fees and other other Income & Expenditure	0
5	2011	2012	3		Grant-in-aid of Rs. 2 lakh for minor repairs and maintenance	0
6	2012	2013	3		Non observing the codal formalities for purchase of furniture	0
7	2013	2014	1		Non observance of codal formalities for purchase of furniture	0
8	2014	2016	2		Non disposal of condemned articles amounting to ₹-Rs. 72,69,748/-	0
9	2016	2017	3		Non finalization of Pattern of Assistance	0
10	2016	2017	4		Irregular payment of pension	0
11	2016	2017	5		Medical reimbursement to staff without deduction subscription	0
12	2016	2017	6		Regarding capitalization of Land and Building and other assets etc	0
13	2016	2017	7		Non charging depreciation on fixed assets	0
14	2016	2017	9		Non filling of vacant posts	0
15	2016	2017	10		Non sending of vehicles to Technical Officer for examination before repairing/servicing.	0
16	2016	2017	13		Unspent Balance	0
17	2017	2018	1		Irregular purchase of computers and peripherals amounting to Rs. 7230556/-	0
18	2017	2018	2		Irregular expenditure on contingency	0
19	2017	2018	3		Irregularities in making payment towards security and housekeeping services	0
20	2018	2019	2		Irregular payment of pension	0
21	2018	2019	5		Unspent Balance	0
22	2018	2019	6		Non compliance of GFR while engaging House Keeping Services	0
23	2018	2019	7		Adoption of World Health Scheme for Medical Facility without approval of Competent Authority	0
24	2018	2019	8		Irregular payment to M/s Centurian Detectives India Pvt. Ltd.	0
25	2019	2021	1		Irregularities in award/extension of contract of Security Services to M/s Centurian Detective	0
26	2019	2021	2		Discrepancies in the Financial Statement of Accounts	0
27	2021	2022	1		Irregular payments of Pension & Terminal Benefits such as Gratuity & Commutation of Pension	0
28	2021	2022	2		Non execution of Bond & transfer of Assets (GIA) to DTU	0
29	2021	2022	3		Non entering of Memorandum of Understanding (MOU) with the Administrative Deptt.	0
30	2021	2022	4		Non production of Records	0

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* NOTE:
'O'- Outstanding Paras.
'R'- Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

Back

TOTAL OLD PAs = 30
Para Settled & taken as free (01 + 06) = 07
Remaining old PAs = 23

36/C

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PARA-2: APPOINTMENTS MADE DURING THE AUDIT PERIOD

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 Karamchari |
| iv) | Mr. Nand Kishore | Safai Karamchari |

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	03-08-2002	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: 2
62
PARA-2
PARA-2
PARA-2
BSC
PGDCA

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, receive 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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Part-II
Current Audit Report-

2010-11

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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	18642788	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 Catteria 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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PARA-3

Para-3

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PARA-3 PARA-3

Para-3

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

124
18/11
32/C
25/11

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-4
Para-04

(B)

Para-4

(15)

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

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.

PARA-4
PARA-4

vijal kumar

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

Para.No.4 Non-production of records

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

Records shown and settled
copy of records attached.

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(DANIEL T.M)

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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, <i>Gepled</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.

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(DANIEL T.M.)
 IAO

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1/2/13

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 :-

taken on 4/4/16
S.A.O.

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 spend 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

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

Para-6
Para-7
Para-8
S.A.O.

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.

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2013-14

PART-III: CURRENT AUDIT REPORT

PARA-7

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Para-08

Para-7

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 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, GMCT 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.

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

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

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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. 2,97,487/- towards expenditure for accreditation by NAAC during the year 2015-16. Out of this expenditure NAAC reimbursed Rs. 1,71,000/- only leaving a recoverable amount of Rs. 1,26,427/- from NAAC. Necessary action may be taken to recover the balance amount from NAAC under intimation to audit.

PARA-8

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 & 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.

PARA-10

PARA-10

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.

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Para-11

Para-11

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

Sub.: Non-finalization of Pattern of Assistance

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.

B.S. Dhillon
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Punjab

PARA-11
PARA-11
VP/11/10

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.

B.S. Dhillon

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Para-13

Para-11

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 puoca 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.

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Audit Para No. 07
(Ref. Audit Memo No: 11)
Sub: Non charging depreciation on fixed assets.

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 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-11

Para-16

Para-14

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.

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

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

PARA-17

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/Adv/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. Advertisement has been made without routing it to Directorate of Information & Publicity as

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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 mower, 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.

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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)	1,27,85,536
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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(MUKESH DOGRA)
 AAO

(Signature)
(PARVEEN KUMAR GUPTA)
 IAO

(Signature)
(Signature)
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PART-II

Current Audit Report (2017-18)

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Para-19

Para-16

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.

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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.

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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-21
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 Housekeeping services, respectively. However, before releasing the payment to these agencies, SSCBS has not ensured the submission of following record/documents:-

- Bio-Metric Attendance of employees deployed at SSCBS by these agencies for Security/Housekeeping services, duly verified by a responsible officer of SSCBS.
- Proof of payment of salary/Bonus/PF/ESI etc. by these agencies to the personnel's deployed at SSCBS.
- 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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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.

(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.

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.

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PART-II
Current Audit Report (2018-19)

PARA:01

Sub: Memorandum of Understanding.

(Reference Audit Memo No 01 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.

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Para-21

Sub: Irregular payment of pension.

(Reference Audit Memo No 2 dated: 03.01.2020)

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.

As per record provided to Audit, it has been observed that the college has been paying pension to the tune of Rs.67 lakh per annum (44pprox..) to around 14 retired employees from Grant-in-Aid. Whereas, point no.XXIV of sanction order No.DHE-3(1)/100%NoD 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,

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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 settled.

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.

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PARA -5: Unspent Balance.
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(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)

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Financial statements:-

The accounts of the college have been reviewed purely on the 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 Funds Accounts, Govt. of NCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. M/s DSD & Co., Chartered Accountant, M.N.099578, FRNO19262N, 901, Pearl business park, Netaji Subhash Place, Pitampura, Delhi - 110034, has audited the accounts for the financial year 2019-20 to 2020-21. According to income & Expenditure Account statements appended with the Balance Sheet, the financial position has been worked out as under:-

Financial statement (2019-20)

(A) Income

Amount in Rs.

Particulars	Salary	Other than Salary	Capital Assets	promotion of Sports Facility	total
Unspent balance as on 01.04.2019 P- No of Report	2,18,86,954	12,14,140	89,30,591	12,13,071	3,32,44,756
DHE-03(1) 100%/GIA/2018-19/2840-54 dated 05.07.2019	3,00,00,000	40,00,000	-	-	3,40,00,000
DHE-03(1) 100%/GIA/2019-20/6042-50 dated 23.10.2019	8,00,00,000	1,00,00,000	-	-	9,00,00,000
DHE-03(1) 100%/GIA/2019-20/947-856 dated 25.03.2020	1,20,00,000	90,00,000	-	-	2,10,00,000
Total Grant recd. Including unspent balance	14,38,86,954	2,42,14,140	89,30,591	12,13,071	17,82,44,756
Income from Fees and Funds					
Tuition Fees	2,50,560	-	-	-	2,50,560
Admission Fee	-	3,795	-	-	3,795
Comp. Lab Fees	-	8,35,250	-	-	8,35,250
I Card Fees	-	42,600	-	-	42,600
Lib. Reading Room	-	-	9,74,400	-	9,74,400
Sale of College Vehicle	-	-	1,74,332	-	1,74,332
Advance	-	50,280	-	-	50,280
Col. Magazine	-	2,08,800	-	-	2,08,800
Water & Electricity	-	13,92,000	-	-	13,92,000
Garden Fees	-	1,39,200	-	-	1,39,200

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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.

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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.

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

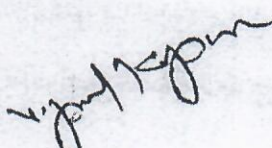
(Reference Audit Memo No 10 Dated: 10.01.2020)

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.


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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.

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PART-II
CURRENT AUDIT REPORT
(01.04.2019 to 31.03.2021)

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
Akane

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.3.31 Crores 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.

Handwritten notes: 3.2. DHIGERAD (AD - July 20)

1 RA NO. 02

(Audit Memo. No. 3 ⁹³ Date: 29/12/2022)

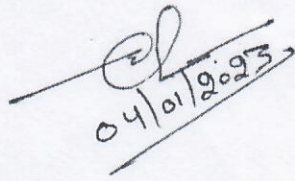
Sub.- Non-Execution of Bond & transfer of Assets (GIA) to DTU

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

ARA 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.

[Signature]
04/01/2023

[Signature]
3.3.2023
1 Au (Party)

37/c

PARA NO. 04

(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

Scanned & forwarded
B. S. Dhillon
1/20/2023

The above records may be shown to next audit.

Geeta Girdhar
 04/01/2023

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

PART-III
Current Audit Report
(2022-23)

PARA No. 01: Irregular payments of Pension & terminal benefits such as- Gratuity & Commutation of Pension amounts to Rs. 200.81 Lakhs out of MH-2202, GIA-Salaries.
(Reference Observation Memo No. 02 Dated: 30.01.2024)

Shaheed Sukhdev College of Business Studies, Rohini, Delhi 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, Rohini, Delhi** during the period 2022-23 under MH-2202 for Salaries & General Expenditures, as details/bifurcation given below:

2022-23

Standard Numerical Code	Major Head/Object Head	Amount (In Rs.)
2202 03 103 83 0031	Grant-in-Aid -General	1,43,04,413/-
2202 03 103 83 0036	Grant-in-Aid - Salaries	16,48,76,892/-
	Total	17,91,81,305/-

- **GIA – General & Salaries in 04 Instalment.**

As per Condition no. - 3 of Sanction-order dated 19th April 2022, 21st July 2022, 13th October 2022 & 03rd February 2023 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. 13 also restrict Grantee Institution shall not perform 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 estimated cost of which is above INR 2.00 crores & provision /extension of Pension to employees etc.

Scrutiny of the record reveals that College Authorities had incurred expenditure amounts to Rs. 2,00,81,664/- in 2022-23 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 similar observations amount of pensionary benefit from the grant-in-aid salary also shown in under mention audit reports, Settled and taken as fresh.

2016-17

- (a) The college has been paying pension to the tune of Rs. 53.18 lakh per annum to 14 retired employees from Grant-in-aid regarding audit Para no. 04/2016-17.

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Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23

2018-19

(b) The college has been paying pension to the tune of Rs. 67 lakh per annum to 14 retired employees from Grant-in-aid regarding audit Para no. 02/2018-19.

(c) 2021-22

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

The entire amount i.e. Rs. 200.81 Lakhs (2022-23), Rs. 53.18 Lakhs (2016-17), Rs. 67 Lakhs (2018-19) and Rs. 16.80 Lakhs (2021-22) 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: Non-entering of Memorandum of Understanding (MOU) with the Administrative Department.

(Reference Observation Memo No. 03 Dated: 30.01.2024)

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.

Similar Observation were made in Para No. 03/2021-22 audit report regarding non-entering the MOU with the Admn. Deptt and college has received Rs. **16.30 crore** (approx.) during F.Y. 2021-22 as GIA from NCT of Delhi.

The college has received Rs. **17.91 crores** (Rs. **1.43 crores** + **Rs. 16.48 crores**) during F.Y. 2022-23 as Grant-in-aid from GNCT of Delhi and in view of above guidelines, the MOU entered with the Administrative Department may be provided to the audit.

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

PARA No. 03: Lapsed Deposit.

(Reference Observation Memo No. 05 Dated: 01.02.2024)


As per Rule 189 of Receipt and Payment Rules, at the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly re-paid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account year, shall be credited to the Government under the Consolidated fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Account Officers in accordance with relevant directions. Deposits unclaimed for more than three accounts year shall be deposited in Government account keeping necessary not in the deposit register.

During the course of audit of financial statement/record/reply of Shaheed Sukhdev College of Business Studies, Delhi for the financial year 2022-23, it has been noticed that an amount of Rs. **36,95,357/-** has been lying under the lapsed caution money head/account as on 31.03.2023.

(Amount in Rs.)

S. No.	Financial Year	Balance Caution Money as on 01.04.2022	Caution Money received during 2022-23	Caution Money refunded during 2022-23	Balance of Caution Money as on 31.03.2023	Amount of Caution Money as on 31.03.2020
1.	2022-23	3750357	197500	252500	3695357	3540357

The HOO may take the necessary action to transfer the non-crediting amount of Caution Money/Security Deposit lying unclaimed for more than three accounting years into Govt. Account after due verification of facts and figures, under intimation to audit.



PARA No. 04: Irregular payment of Rs. 36,330/- for LTC fare of Rs. 8,132/- and Leave encashment of Rs. 28,198/-.

(Reference Observation Memo No. 06 Dated: 01.02.2024)

As per LTC rules:-

1. Any employee with one year of continuous service on the date of journey performed by him/his family is eligible.
2. LTC to home town admissible once in a block of two calendar years. i.e. 2018-19 and 2020-21(2018-21).
3. Government employees whose headquarters and home town are same are not eligible for home town LTC.
4. LTC to any place in India, this concession is admissible in lieu of one of the two concessions to home town in a block of four years.
5. A Government servant who is unable to avail LTC within a particular block of two or four years can avail the same within the first year of the next block of two or four years
6. Encashment of EL during LTC is admissible, limited to 10 days of earned leave on one occasion without linkage to the number of days and nature of leave availed and 60 days in the entire career.
7. Government servants may encash earned leave upto 10 days at the time of availing both types of LTC i.e. 'Home town' and 'anywhere in India'.
8. Special cash package equivalent in lieu of LTC fare during the block 2018-21. Cash equivalent of full leave encashment will be allowed, provided the employee spends an equal sum. This will be counted towards the number of leave encashment on LTC available to an employee. The deemed fare for this purpose are Rs. 36,000, Rs. 20,000 and Rs. 6,000 according to the entitled travelling class of the employees. The cash equivalent may be allowed if employee spends a sum 3 times of the value of the deemed LTC fare per person (Round trip) i.e. 36,000, 20,000 and 6,000. resp. The amount both on account of leave encashment and fare shall be admissible subject to fulfillment of the rules and conditions.
9. If the Government servant fails to avail the LTC within prescribed time, we should refund the entire amount of Leave Encashment along with the interest @ 2% above the rate of interest allowed on provident fund and he is also entitled for credit back of leave so debited for encashment.

During the test check of audit of the records i.e. vouchers and service book it is observed that Sh. Deepak Tiwari, Placement Officer had claimed LTC fare and leave encashment for 02 times in the block year 2020-21 (Four year LTC block year 2018-21).

- i. First, LTC Home Town availed HTC for the block year 2018-21 for visiting Lucknow for Self, Wife, Daughter, Son & Mother from 14.12.2021, 25.12.2021 to 31.12.2021.
- ii. Secondly, Availed HTC for the block year 2018-21 II for visiting Akbarpur, Lucknow for Self, Wife and Daughter from 25.12.2022 to 31.12.2022 Leave Encashment of Rs. 28,198/- dated 03.01.2023 and LTC amount Rs. 8,132/- dated 31.03.2023.



2022-23

As per rules, grant of the LTC home town availed by the official in Second occasion i.e. LTC Home Town fare of Rs. 8,132/- and Leave Encashment of Rs. 28,198/- in the block year 2018-21 (Second Calendar year 2020-21) is invalid and payment being irregular, need to be recovered from the official alongwith penal interest @ 2% above the rate of interest allowed on provident fund.

HOO may take necessary action to recover an amount of Rs. 36,330/- from the above mentioned official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

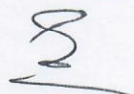
PARA No. 05: Excess payment of Rs. 1,58,882/- to the agency M/s Faculty Hut for Hiring of Sanitation Services.

(Reference Observation Memo No. 08 Dated: 01.02.2024)

The university has awarded the tender to M/s Faculty Hut regarding Sanitation Services through e-procurement to Deployment of 21 Security Guard (15 for Campus and 06 for Girls Hostel) in this college. Sanction No. 511687750048363 dated 26.04.2022 the contract period shall be one year w.e.f. 01.06.2022 to 31.05.2023. Payment for 6 Security Guards deployed in girls hostel by the University, separately paid by the girls hostel not from the grant given by the Delhi Govt. Payment made for 6 no. of Girls hostel excess paid by University to be recovered.

During the test check of the record it has been observed the following discrepancy. The department had paid the excess payment to the agency regarding under mention bill. The detail is as under:

S. No.	Period	Bill/Invoice No.	Amount Paid (In Rs.)	Amount Due (In Rs.)				Excess Payment
				Basic Salary	GST @18%	Service Charges @0.85%	Total	
1.	01.06.2022 to 30.6.2022	FH/2022-23/024 dated 01.07.2022	432554	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% =2120.37	296478	136076
2.	01.08.2022 to 31.08.2022	FH/2022-23/040 dated 01.09.2022	307881	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% =2120.37	296478	11403



ShaheedSukhdev College of Business Studies
Rohini, Delhi

2022-23

3.	01.12.2022 to 31.12.2022	FH/2022-23/074 dated 02.01.2023	307881	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% = 2120.37	296478	11403
Total								1,58,882/-

HOO may take necessary action to recover an amount of Rs. 1,58,882/- from the above mentioned agency after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No. 06: Excess payment of Rs. 1,80,761/- to the agency M/s Growia Facility Services Pvt. Ltd. for Hiring of Security Services.

(Reference Observation Memo No. 09 Dated: 01.02.2024)

The university has awarded the tender to M/s Growia Facility Services Pvt. Ltd. regarding Security Services through e-procurement to Deployment of 21 Security Guard (15 for Campus and 06 for Girls Hostel) in this college. Contract No. GEMC-511687790328134 dated 05.08.2022 the contract period shall be one year w.e.f. 12.08.2022 to 11.08.2023. Payment for 6 Security Guards deployed in girls hostel by the University, separately paid by the girls hostel not from the grant given by the Delhi Govt. Payment made for 6 no. of Girls hostel excess paid by University to be recovered.

During the test check of the record/vouchers it has been observed the following discrepancy. The department had paid the excess payment to the agency regarding under mention bills. The detail is as under:

S. No.	Period	Bill/Invoice No.	Amount Paid (In Rs.)	Amount Due (In Rs.)				Excess Payment (In Rs.)
				Basic Salary	GST @18%	Service Charges @0.85%	Total	
1.	November 2022	DL/GFS/22-23/766 dated 30.11.2022	388763	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% =2427.22	338842	49921
2.	December 2022	DL/GFS/22-23/812 dated 31.12.2022	399944	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% =2427.22	338842	61102



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ShaheedSukhdev College of Business Studies
Rohini, Delhi

2022-23								
3.	January 2023	DL/GFS/22-23/843 dated 31.01.2023	394783	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% =2427.22	338842	55941
4.	February 2023	DL/GFS/22-23/907 dated 28.02.2023	352639	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% =2427.22	338842	13797
Total								1,80,761/-

HOO may take necessary action to recover an amount of Rs. 1,80,761/- from the above mentioned agency after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No. 07: Non-Approval for existing post created by the college as per DU/UGC Norms.

(Reference Observation Memo No. 10 Dated: 01.02.2024)

As per reply submitted by the department regarding vacancy position as on 31.03.2023 is as under:

Nomenclature of Post	Sanctioned Post	Post Filled Up	Post Vacant
Principal	01	01	Nil
Teaching (Group A)	44	39	5
Non-Teaching			
Group A	05	04	01
Group B	06	05	01
Group C	42	30	12
Total	98	79	19

As per Financial Statement and Auditor report submitted by the department it is disclosed by Annexure A (Point 2) the college has sanctioned post as per DU Norms is 98 (1 Principal, 44 Teaching Staff and 53 Non-Teaching Staff). However, DHE has sanctioned 30 Teaching Staff, 05 Non-Teaching Staff and 21 Security Staff.

The College may take the necessary action regarding ex-facto approval for all the existing post as per DU/UGC Norms from the DHE/Competent Authority.



PARA No. 08: Irregular Payment of Arrear of Leave Encashment of Rs. 19,040/- to Sh. Ajay Jaiswal, Professor.

(Reference Observation Memo No. 11 Dated: 02.02.2024)

As per Rule 295 of General Financial Rules 2017, any arrear beyond the prescribed limit i.e. 2 years claims by the government employee should be given after investigated by the Head of Department concerned. Further, if the Head of Department is satisfied about the genuineness of the claim on the basis of supporting documents and there are valid reasons for the delay in preferring the claims.

During the test check of record/vouchers of the college, it has been observed that payment of arrear in r/o Sh. Ajay Jaiswal, Professor for Leave Encashment on LTC had been paid to Rs. 19,040/- dated 12.09.2022 for the period 20.05.2014 Rs. 713/- and Rs. 18,327/- for the period 05.09.2016 beyond the prescribed limit of 2 years. however, as per the record, the approval of competent authority after considering reasons of delay and genuineness of the claim has not been obtained.

However, on 12.09.2022 the department has made the payment of Rs. 19,040/- to him without following the relevant rules of GFR and prior from the HOD.

HOO may take necessary action to recover an amount of Rs. 19,040/- from the above mentioned Officer/Official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No. 09: Discrepancies in Financial Statements.

(Reference Observation Memo No. 12 Dated: 02.02.2024)

During the test check of the Financial Statements/Record/Utilization Certificates of the college, it has been observed that following discrepancy noticed:

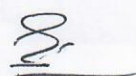
1. Difference in Opening and Closing Unspent Balance of grant during the financial year 2022-23.

DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION
CERTIFICATES (2022-23)

(As per Audit)

(Amount in Rs.)

Head of Account	Previous Year Balance	Grant Received	Misc. Receipts	Total Receipts	Expenditure	Unspent Balance
GIA Salary	(-) 5067376	164876892	745835	160555351	160468313	87038
GIA General	14846394	14304413	8199729	37350536	27274462	10076074
GIA Capital Assets	2933207	0	0	2933207	0	2933207
GIA Promotion of Sports Facilities	999231	26828	0	1026059	0	1026059
Total	13711456	179208133	8945564	201865153	187742775	14122378



4

Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23
(As per University)

(Amount in Rs.)

Head of Account	Previous Year Balance	Grant Received	Misc. Receipts	Total Receipts	Expenditure	Unspent Balance
GIA Salary	123108.39	164876892.00	745835.00	165745835.39	160468313.00	5277522.39
GIA General	10695587.92	14304413.00	8199728.00	33199729.72	27274461.94	5925267.78
GIA Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
GIA Promotion of Sports Facilities	999231.00	26828.00	0.00	1026059	0.00	1026059.00
Total	11817927.31	179208133	8945563	199971624.1	187742774.9	12228849.17

2. It has been observed that the college is not accounting for the depreciation in its books of accounts which is in contravention of accounting standard 10 "Property Plant & Equipment" issued by ICAI. To the extent of such value of depreciation not recorded in the books of accounts the surplus of the college is overstated.

The similar observation regarding non charges of depreciation on fixed assets were also raised vide Para no. 07/2016-17 audit report, Settled and taken as fresh.

The College may take necessary action regarding above discrepancy in the financial statement after due verification of facts & figures, under intimation.

PARA No. 10: Non Production of Records.

2022-23 & 2021-22

1. MOU
2. Grant Register

The above records may be provided to next audit.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. I

PART-II
TEST AUDIT NOTES
(2022-2023)

TAN No. 01: Improper maintenance of Pay Bill Registers.

(Reference Observation Memo No. 01 Dated: 30.01.2024)

During the test check of the PBRs maintained by **Shaheed Sukhdev College of Business Studies** for the Audit period 2022-23, following irregularities have been noticed in the P.B.R.s:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
2. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. In all the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
5. **Page counting certificate was not signed:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded during current Audit.
6. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
7. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.

Needful may be done and compliance be shown to audit.

TAN No. 02: Discrepancies in maintenance of Service Books.

(Reference Observation Memo No. 04 Dated: 30.01.2024)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.



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Shaheed Sukhdev College of Business Studies
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3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Kavita Rastogi, Associate Professor
5. Entry of Aadhar number has not been made in the service book of most officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance Department, Govt. of N.C.T. of Delhi are as under:
 - (a) Deepak Tiwari, Placement Officer
 - (b) Archana Pandey, Lab Attend
 - (c) Sumit Lamba, Sr. P.A
6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
 - (a) Deepak Tiwari, Placement Officer
 - (b) Deepti Khatri, Librarian
 - (c) Raj Kumar, Asstt. Professor
 - (d) Archana Pandey, Lab Attend
 - (e) Tushar Marwaha, Asstt. Professor
 - (f) Dr. Amrina Kausar, Asstt. Professor
 - (g) Sumit Lamba, Sr. P.A
 - (h) Amit Kumar, Asstt. Professor
 - (i) Saumya Jain, Asstt. Professor
 - (j) Kavita Rastogi, Associate Professor
 - (k) Abhimanyu Verma, Asstt. Professor
 - (l) Dr. Anamika Gupta, Asstt. Professor
 - (m) Paridhi, Asstt. Professor
7. Leave account is not upto date in the service book of Sh. Raj Kumar (Asstt. Professor) & Smt. Paridhi (Asstt. Professor).

Needful may be done and compliance be shown to audit.

TAN No. 03: Improper maintenance of Stock Registers.

(Reference Observation Memo No. 13 Dated: 02.02.2024)

(I) Physical Verification of Non-Consumable and Consumable Stock.

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.




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On scrutiny of the registers for the year 2022-23 produced to Audit Party, it has been observed that no physical verification of Non-Consumable items as well as Consumable items was undertaken by the University.

(II) The following discrepancies have also been noticed:-

- (a) Page counting Certificate has not been recorded / signed on both the registers.
- (b) Cutting & overwriting on the registers has not been attested by Store In-charge.
- (c) Stock registers have not been maintained annually.
- (d) Signature of recipient has not been taken on a number of occasions.
- (e) In Non consumable register, balance shown as Nil of all the items. In this concern placement register has not been maintained.

Needful may be done and compliance be shown to audit.


(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. I