

PROF. RAVI TOTEJA | प्रो. रवि टोटेजा
Officiating Principal | कार्यवाहक प्राचार्य



YEARS
1922-2022

ACHARYA NARENDRA DEV COLLEGE
University of Delhi | NAAC accredited: A Grade

आचार्य नरेंद्र देव कॉलेज

दिल्ली विश्वविद्यालय | एन.ए.ए.सी. मान्यता प्राप्त 'ए' ग्रेड



Ref./संदर्भ : ANDC/2023/2716
Dated/दिनांक 25/01/23

The Senior Audit Officer (AMG-3)
Office of the Auditor General (Audit)
DGACR Bhawan, I.P. Estate
New Delhi 110002.

Dear Sir,

This is with reference to your letter No. AG (Audit) Delhi/AMG-3/V-2/Ind/IR/ANDC(18)/22-23/178-179 dated December 20, 2022 regarding audit observations on the college accounts for the financial year 2018-2022.

Please find enclosed herewith Action Taken Report on the above audit report for your kind perusal.

Kindly acknowledge the receipt.

With best regards.

Yours sincerely,

(Ravi Toteja)

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), DELHI
DGACR. BUILDING, I.P. ESTATE, NEW DELHI-110002

Inspection Report on the accounts/records of Acharya Narendra Dev College (University of Delhi), Govindpuri, Kalkaji, New Delhi-110019 for the period 01.04.2018 to 31.03.2022

PART-I

A. Introductory:

i. General:

The accounts/records of Acharya Narendra Dev College (University of Delhi), Govindpuri, Kalkaji, New Delhi-110019 for the period 01.04.2018 to 31.03.2022 was test checked by the audit party comprising of Sh. Ravinder Kumar, AAO, under the supervision of Sh. Kirpal Singh Sr. AO of Office of the Principal Accountant General (Audit) Delhi, from 27.10.2022 to 21.11.2022 (17 working days including seven days extension).

ii. General set-up and activities:

Acharya Narendra Dev College is a Government Funded college and is a constituent college of Delhi University. It is recognized by the UGC and is accredited by the NAAC with a grade 'A'. Acharya Narendra Dev College offers 2 UG courses and 1 PG course under Science and Commerce department. Admission into the UG courses is based on the CUET Examinations whereas entrance into the PG courses is based on the DUET examinations.

ANDC has an established placement cell which organizes placement drives for the students. It also invites top companies such as HCL-BPO, Woord, Genpact, etc to participate in the ANDC placement drive programme. The placement cell has a 60 percent record of student placement.

Moreover, Acharya Narendra Dev College provides scholarships to its students who are above merit as well as financially weak. Some of these scholarships include: Ms. Teena Gupta Memorial Scholarship which offers worth INR 6000, Sh. Sultan Chand Endowment Scholarship which offers a prize value of INR 3,500, D.C Arora Scholarship which includes two scholarships that are worth INR 6000 etc.

iii BUDGET PROVISION AND ACTUAL EXPENDIPURE

The budget allotted and Expenditure incurred and receipts during the last 4 years are as detailed below:

(Rs. In lakh)

Year	Grant Received		Expenditure Incurred	
	Capital	Revenue	Capital	Revenue
2018-19	156.10	4437.20	34.91	3541.98
2019-20	123.60	3923.96	35.41	3859.29
2020-21	89.69	3443.67	34.57	3492.83
2021-22	57.21	4300	53.82	4068.07

iii. Scope of audit:

The audit team test checked the records related to Procurement of consumable and non-consumable items of the college; outsource services, salary bills, store & stock, establishment

record, etc. besides, the voucher for the month of March, 2019, March 2020, March 2021 and March 2022 were also test checked.

iv. Sampling technique adopted:

Records, relating to outsourcing of sanitation Service, Security Service, pay and allowances of the employees of the Department, including Purchase for Machinery/Equipment, Furniture, Local Purchases, 'Store and Stock register' etc. were test checked.

vi. Internal Audit:

Internal Audit of Acharya Narendra Dev College (University of Delhi) has been conducted by the Directorate of Audit, up to March 2021.

PART-II
(Audit Findings)

PART-II-(A)
(Significant Audit Findings)

Para No.1: Inadmissible transport allowance paid to teaching staff amounting to Rs. 2.35 crore (Reference Number: OBS-493903)

As per Ministry of Finance, Government of India Office Memorandum No. 21/3//2020-E.II (B) dated 01.12.2020 regarding admissibility of Transport Allowance during nation-wide Lockdown it was stated that " Transport Allowance is granted to Central Government employees to compensate them for the cost incurred on account of commuting between residence and office. The Central Government employees, who could not attend office in a whole calendar month during Lockdown period, are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for commuting office. Further, Physically disabled employees and pregnant women employees who were exempted to attend office and were directed to work from home during exemption period as per instructions issued by DOP&T, are not eligible to draw Transport Allowance during exemption period as these employees have not incurred any expenditure for commuting office.

During the scrutiny of attendance records and Pay Bill Registers of teaching staff (Adhoc and Permanent) it was noticed that 55 no. of Ad-hoc teaching staff and 73 no. of Permanent teaching staff of the college (as per the list provided by the college) conducted Online Mode classes with effect from 19.03.2020 to 16.02.2022. The college did not furnish the Attendance Register for the teaching staff and further the college replied that the academic staff is not required to register their attendance. It means college has no records of the attendance of the teaching staff during the period of online classes i.e 19.03.2020 to 16.02.2022. But the teaching staff was paid Transport Allowance of Rs. 2.35 Crore for the period of Online classes.

The detail of Transport Allowance is as per **Annexure-A and Annexure-B**.

Reply: The faculty members were taking on-line classes as per the Delhi University guidelines . They were present for various departmental and committee meetings for atleast once in each calender month, which may be duly verified as per the college records (as attached). In view of the above the para may be settled.

PART-II-(B)
(Other incidental Audit Findings)

Para No.2: Irregular extension of contract (Reference Number: OBS-487274)

As per GFR 225(v)-no work of any kind should be commenced without proper execution of an agreement as given in the provisions.

Acharya Narendra Dev College had written a letter to University of Delhi South Campus (UDSC) on 20.05.2010 asking the University for rate contract, name of approved security agencies and guidelines for deputing private security as the college was to engage private security on the basis of rate contract approved by the University. University of Delhi South Campus vide letter no. SDC/GB/Security/2010/2565 dated 28.05.2010 with provided the supporting letter of Intent for provision of security services which was issued to M/s Security and Intelligence Services (India) Ltd. A meeting of the committee constituted with the representative of M/s SIS (India) Limited was held on 28.05.2010 in the presence of the Principal of the college. Since the company was already having contract with UDSC, the committee decided to engage M/s SIS (India) Limited on the basis of same rate contract for a period of one year with effect from 1st June 2010 for seven security guards. The college wrote a letter to M/s SIS (India) Ltd. on 31.05.2010 requesting to take over charge of security from the current security agency with effect from 01st June 2010, 10:00 am at the rate contract as of UDSC. In this letter the college said that the agency would have to enter into a written contract with the college for the purpose. But the college did not sign any agreement with the security agency. After getting one year of services from the company the college extended the contract for another one year with one extra security guard i.e. for total 08 no. of security guard.

During the scrutiny of file, it was noticed that the contract agreement of the service provider with University of Delhi South Campus has expired before 31.01.2014. The college knew that the agreement of the agency with UDSC had expired, even then, the college extended the contract for three months on 28.08.2014 instead of inviting fresh tenders for security services. The college neither enter into any written agreement with the agency nor invited fresh tender for security services. Due to lackluster approach of the college, the contract was extended many times and the college did not initiate the process of inviting fresh tender for the security services till date.

The above facts may be verified and the reasons for not signing of written agreement with the agency may be intimated to audit.

Reply: The observations of the audit has been noted and fresh agreement is being signed with the Contractor. Further, the fresh tenders are being invited for security services through Government e-marketing (GeM).

Para No.3: Non-payment of bonus to contractual staff(Reference Number: OBS-487296)

The Payment of Bonus Act, 1965 is a Central Act and is applicable on all Private establishments and also establishments set up by State Government like M/s ICSIL who employ 20 or more workers on any day during the accounting year. Section 10 of the Act provides for a minimum payment bonus of 8.33% of the basic and dearness allowance to the employees/workers. As per section 19 of the Act, the bonus is payable with 8 months of the close of accounting year, however, it is customary to pay bonus before Deepawali.

All the Contractor's establishments are covered under the Payment of Bonus Act, 1965, who have employed 20 or more workers on any day during the accounting year. It is statutory responsibility of the Contractor to pay bonus to its employees since respective contractors are their employers. In case of default, the establishments/contractors are liable for prosecution for non-payment of bonus under section 28 of the

Act and in addition to prosecution, the due amount of bonus is recoverable u/s-33(C)(1) of the Industrial Disputes Act, 1947 and the said amount if not paid, is recovered as arrears of land revenue.

As per provisions of the Contract Labour (Regulation and Abolition) Act, 1970, responsibility has been cast upon the Principal Employer to ensure compliance of various Labour Laws by their respective contractors. Non-Payment of bonus is a serious issue.

As per the replies furnished by the college it is noticed that the college did not pay bonus to its contractual employees. The college engaged seven no. of security guards through private security agency and the college replied that bonus has not been paid to the security guards. But the security agency charged 8.33 percent Bonus per month per security guard against.

The detail of irregular payment to the contractor in the name of Bonus is as under:

SI No.	Name of the month	No. of Security guards engaged	Minimum Wage for the month	Amount @ 8.33% x no. of security guards
1	April 2018	7	13896	8102
2	May	7	13896	8102
3	June	7	13896	8102
4	July	7	13896	8102
5	August	7	13896	8102
6	September	7	13896	8102
7	October	7	13896	8102
8	November 2018	7	14000	8163
9	December	7	14000	8163
10	January	7	14000	8163
11	February	7	14000	8163
12	March	7	14000	8163
13	April 2019	7	14468	8436
14	May	7	14468	8436
15	June	7	14468	8436
16	July	7	14468	8436
17	August	7	14468	8436
18	September	7	14468	8436
19	October 2019	7	14806	8633
20	November	7	14806	8633
21	December	7	14806	8633
22	January	7	14806	8633
23	February	7	14806	8633
24	March	7	14806	8633
25	April 2020	7	15310	8927
26	May	7	15310	8927
27	June	7	15310	8927
28	July	7	15310	8927
29	August	7	15310	8927
30	September	7	15310	8927
31	October 2020	7	15492	9033
32	November	7	15492	9033
33	December	7	15492	9033
34	January	7	15492	9033
35	February	7	15492	9033
36	March	7	15492	9033
37	April 2021	7	15908	9275
38	May	7	15908	9275
39	June	7	15908	9275
40	July	7	15908	9275

41	August	7	15908	9275
42	September	7	15908	9275
43	October 2021	7	16064	9366
44	November	7	16064	9366
45	December	7	16064	9366
46	January	7	16064	9366
47	February	7	16064	9366
48	March	7	16064	9366
49	April 2022	7	16506	9624
50	May	7	16506	9624
51	June	7	16506	9624
52	July	7	16506	9624
53	August	7	16506	9624
54	September	7	16506	9624
Total				477293

The above cases are only illustrative not exhaustive. The reasons for non-payment of Bonus to the contractual staff may be elucidated to audit.

Reply: The college has informed the audit objection to M/s. SIS Private Ltd, Contractor, who is providing security services for the payment of Bonus to the Security Guards. If already paid, asked them to submit a certificate in this regard.

Para No.4 : Irregular payment of Rs. 5.16 lakhs to the contractor against reliever charges (Reference Number: OBS-488631)

As per Rule 23 of Minimum Wages (Central) Rules, 1950 - Subject to the provisions of this rule, an employee in a scheduled employment in respect of which minimum rates of wages have been fixed under the Act, shall be allowed a day of rest every week (hereinafter referred to as "the rest day") which shall ordinarily be Sunday, but the employer may fix any other day of the week as the rest day for any employee or class of employees in that scheduled employment.

During the test check of the attendance register and records related to payment to security agency, it was noticed that the security guards who are deputed in the college in various shifts are performing their duties on all working days with no weekly rest. The agency, which provided the security services in the college, is charging the weekly off charges at the rate of 16.67% which is approximately 22 percent of Minimum wages.

The details of some cases in which the security guard performed the duties on all days of the month and did not get relievers are as under:

Sl No.	Name of the month	No. of guards for which reliever not provided	Minimum wages month	Rate of weekly percharge@16.67% of (Including ESI Bonus, leave and gratuity) per month per guard	No. of guard who did not get reliever	Amount
1	December 2018	3	14000	3202	3	9606
2	November 2018	5	14000	3202	5	16010
3	October 2018	4	13896	3194	4	12776
4	September 2018	5	13896	3194	5	15970
5	August 2018	5	13896	3194	5	15970
6	July 2018	6	13896	3194	6	19164
7	June 2018	6	13896	3194	6	19164
8	February 2019	3	14000	3202	3	9606
9	January 2019	7	14000	3202	7	22414

10	June 2020	5	15310	3368	5	16840
11	July 2020	4	15310	3368	4	13472
12	August 2020	4	15310	3368	4	13472
13	September 2020	4	15310	3368	4	13472
14	December 2021	6	16064	3534	6	21204
15	November 2021	5	16064	3534	5	17670
16	October 2021	7	16064	3534	7	24738
17	September 2021	6	15908	3499	6	20994
18	July 2021	7	15908	3499	7	24493
19	June 2021	6	15908	3499	6	20994
20	May 2021	6	15908	3499	6	20994
21	April 2021	6	15908	3499	6	20994
22	March 2021	7	15492	3408	7	23856
23	January 2022	5	16064	3534	5	17670
24	February 2022	6	16064	3534	6	21204
25	June 2022	5	16506	3631	5	18155
26	July 2022	5	16506	3631	5	18155
27	August 2022	4	16506	3631	4	14524
28	September 2022	4	16506	3631	4	14524
29	October 2022	5	16792	3694	5	18470
						516575

It is inferred from above table that the security agency did not give weekly rest to the security guards which is violation of the above mentioned rule of labour department. Further, the security agency had charged the amount @ 16.67 % as per the cost breakup (which is approximately 22 percent of Minimum Wages) per security guard per month for providing reliever to the security guard.

It was noticed that if any security guard takes any leave during the month, the security agency deducted the amount of the leave from the salary of security guard. If the security guard performed the duty for 31 days in a month, they got the salary for 26 days. If the Guard was absent for two days and performed duty for 29 days he would get the salary for 24 days instead of 26 days. The payment, made by the college amounting to Rs.5.16 lakhs, to the security agency was completely irregular.

The above cases are only illustrative not exhaustive. The above facts and figures may be verified and necessary action may be taken under intimation to audit.

Reply: The college has informed the audit objection to M/s. SIS (India) Ltd, contractor, who is providing security services to make the payment to the Security Guard's in lieu of weekly-off.

Para No.5: Non-execution of written agreement of Canteen Services (Reference Number: OBS-490049)

As per rule no. 225 (v) of General Financial Rules 2017, no work of any kind should be commenced without proper execution of an agreement as given in the provisions.

During the scrutiny of records related to Canteen Services, it was noticed that the college awarded the contract for running South India Food Kiosk on trial basis till 28.02.2015 with the terms and conditions vide letter No. ANDC/2015/dated: 05.11.2014 to Sri Ayyanar Arusuvai South Indian Foods. In the terms and conditions, it was mentioned that the contractor will sign an agreement with the college authorities. But no such agreement was found in the records related to canteen services. In the canteen committee meeting, it was decided that vendors on trial contract period

might not be charged with any license fees and water charges not even security amount if not provided with any infrastructure but electricity as per actuals.

The college awarded the contract to its canteen contractor who was providing the service at that time. The college extended the contract of the vendor till regularization of contract vide letter dated 03.03.2015. In the terms and conditions no provision for security deposits was mentioned. Even after the regularization of contract the college did not sign any agreement with the contractor. The college again extended the contract period for one year with effect from 21.09.2016 to 20.09.2017. The contract was extended to 15.11.2018. The contract was going on for four years without signing of any agreement.

The college awarded the contract of canteen to M/s Green bell Catering Service with effect from 16.11.2018 for one year. Then the college extended the contract for six months vide letter dated 15.11.2019. M/s Green Bell rendered the canteen services to college till 08.03.2020. The college also did not sign any written agreement with M/s Green Bell.

The college awarded the contract to M/s Vinayak Caterers with effect from 09.03.2020 for six months. M/s Vinayak Caterers rendering the canteen services to the college till date. But no written agreement was found attached in the files, provided by the college. The non-signing of written agreement with the contractor is in violation of the General Financial Rules.

Reply: The suggestion of the audit has been noted for future compliances.

Para No.6: Non-deduction of TDS amounting (Reference Number: OBS-494815)

As per Sec 194C of Income Tax Act, - while making payment to the contractors, TDS @ 2% is to be deducted.

Test check of the payment vouchers. it was noticed that the college had not deducted TDS of Rs. 1194 on the payments of Rs. 59,679, made to the contractor, M/s Sonu Lab Service for Inst. Lab. Maintenance service.

The TDS may now be deducted and deposited into the Government accounts under intimation to the Audit.

Reply: The referred bill and amount is pertained to purchase of goods instead of service rendered. Therefore the college has not deducted any TDS. Purchase bill copy is enclosed for your reference.

Para No.7: Non-deduction/Short deduction of DGEHS/WUS (Reference Number: OBS-494823)

(A) Non-deduction of DGHS contribution

During the test check of Pay Bill Registers (PBRs) for the period 2018-19 to 2021-22, it was noticed that the College did not deduct the subscription of the following employees as detailed below:

Sl.No.	Name of employee Sh/Mrs.	Period of Non-deduction of DGHS Contribution
1	Ms. Anuradha Sarin	March 2018 to July 2018
2	Mr. Sanjay Vohra	Sept. 2018 to Feb. 2019

The reason for non-deduction of DGHS subscription may be elucidated to audit.

Reply: The subscription was already deducted from the aforementioned employees on regular basis and remitted to WUS Health Centre monthly. It can be verified from PBRs (attach Proofs)

(B) Short recovery of DGHS subscription amounting to Rs. 2,16,050

AS per GoI Ministry of Health and Family Welfare EHS section OM No. .11011/11/2016-CGHS(P)/EHS dated 09.01.2017 the Monthly rates of contribution for availing DGHS facility are as under:

SI No.	Pay Level	Contribution (Rs. per Month)
1.	Level 1 to 5	250
2.	Level 6	450
3.	Level 7 to 11	650
4.	Level 12 and above	1000

Test check of PBR of the College revealed that DGHS subscription was not deducted of some officials which resulted in short recovery of subscription as per details given below:

Sl. No.	Name of the officials Smt./Sh.	Subscription as per pay band	Actual Deduction	Period	Difference	Short Recovery
1	DR. Savithri Singh	1000	500	March 2018 to Oct. 2018	500x8	4000
2	DR. Sunita Hooda	1000	500	March 2018 to Oct. 2018	500x8	4000
3	DR. Seema Gupta (C)	1000	500	March 2018 to Oct. 2018	500x8	4000
4	Dr. Sanjeeta Rani	1000	500	March 2018 to Oct. 2018	500x8	4000
5	Dr. Manisha Verma	1000	500	March 2018 to Oct. 2018	500x8	4000
6	Ms. Sandha Gupta	1000	500	March 2018 to Oct. 2018	500x8	4000
7	Dr. Poonam A Kant	1000	500	March 2018 to Oct. 2018	500x8	4000
8.	Dr. Sarita Kumar	1000	500	March 2018 to Oct. 2018	500x8	4000
9	Dr. M.S. Rajeshwari	1000	500	March 2018 to Oct. 2018	500x8	4000
10	Dr. Pooja Bhagat	1000	500	March 2018 to Oct. 2018	500x8	4000
11	Dr. Anju Agarwal	1000	500	March 2018 to Oct. 2018	500x8	4000
12	Surinder Kaur	1000	500	March 2018 to Oct. 2018	500x8	4000
13	Dr. Amit Garg	1000	500	March 2018 to Oct. 2018	500x8	4000
14	DR. Anupama Shukla	1000	500	March 2018 to Oct. 2018	500x8	4000
15	DR. Rashmi Thukral	1000	500	March 2018 to Oct. 2018	500x8	4000
16	DR. Urmi Bajpai	1000	500	March 2018 to Oct. 2018	500x8	4000
17	MS. Sunita Jetly	1000	500	March 2018 to Oct. 2018	500x8	4000
18	DR. Gagan Dhawan	650	325	March 2018 to Oct. 2018	325x8	2600
19	Dr. Archana Pandey	1000	500	March 2018 to Oct. 2018	500x8	4000
20	Dr. Shallu Sachdeva	1000	500	March 2018 to Oct. 2018	500x8	4000
21	Dr. Anita Narang	1000	500	March 2018 to Oct. 2018	500x8	4000
22	Mr. Gaurav Sharma	1000	500	March 2018 to Oct. 2018	500x8	4000
23	Dr. Monisha Khanna	1000	500	March 2018 to Oct. 2018	500x8	4000
24	Dr. Ravi Toteja	1000	500	March 2018 to Oct. 2018	500x8	4000
25	Dr. Seema Makhija	1000	500	March 2018 to Oct. 2018	500x8	4000
26	Dr. Charu Khosla Gupta	1000	500	March 2018 to Oct. 2018	500x8	4000
27	Dr. Neeti Misra	1000	500	March 2018 to Oct. 2018	500x8	4000
28	Ms. Vibha Gaur	1000	500	March 2018 to Oct. 2018	500x8	4000
29	Ms. Anuradha Sarin	1000	500	August 2018 to Oct. 2018	500x3	1500
30	Ms. Rupali Pabreja	1000	500	March 2018 to Oct. 2018	500x8	4000

31	Ms. Poonam Chauhan	650	325	March 2018 to Oct. 2018	325x8	2600
32	Roopesh Tehri	1000	500	2018 Aug. 2018 to Oct. 2018		
33	Mr. Ravinder Kumar Sagar	650	325	March 2018 to Oct. 2018	500x8	4000
34	Dr. Sarita Aggarwal	650	325	March 2018 to Oct. 2018	325x8	2600
35	Ms. Neelu Dheer	1000	500	March 2018 to Aug. 2018	325x6	1950
36	Dr. Sandeep Kumar Goel	1000	500	March 2018 to Oct. 2018	500x8	4000
38	Mr. Manoj Kumar Garg	650	325	March 2018 to Oct. 2018	325x8	2600
39	Mr. Sanjay Vohra	650	325	March 2018 to Oct. 2018	325x8	2600
40	Mr. Vishal Dhingra	650	325	March 2018 to Oct. 2018	325x8	2600
41	Dr. Geetu Gambir	650	325	March 2018 to Oct. 2018	325x8	2600
42	Dr. Vandana Oberai	1000	500	March 2018 to Oct. 2018	500x8	4000
43	Dr. Meenu Mohli	1000	500	March 2018 to Oct. 2018	500x8	4000
44	Dr. Priti Goyal	1000	500	March 2018 to Oct. 2018	500x8	4000
45	Ranjeet Singh	650	325	March 2018 to Oct. 2018	325x8	2600
46	Yasheshwar	650	325	March 2018 to Oct. 2018	325x8	2600
47	Harita Mehta	650	325	March 2018 to Oct. 2018	325x8	2600
48	Dr. Chandra Kanta Samal	650	325	March 2018 to Oct. 2018	325x8	2600
49	Mr. Sada Nand Prasad	650	325	March 2018 to Oct. 2018	325x8	2600
50	Dr. Dinesh Kumar Arya	650	325	March 2018 to Oct. 2018	325x8	2600
51	Subhash Kumar	650	325	March 2018 to Oct. 2018	325x8	2600
52	Dr. Laxmi	1000	500	March 2018 to Oct. 2018	500x8	4000
53	Ms. Seema Gupta	1000	500	March 2018 to Oct. 2018	500x8	4000
54	Dr. Rachna Joshi	1000	500	March 2018 to Oct. 2018	500x8	4000
55	Rajesh Choudhary	650	325	March 2018 to Oct. 2018	325x8	2600
56	Mr. Chaman Singh	650	325	March 2018 to Oct. 2018	325x8	2600
57	Dr. Ravneet Kaur	650	325	March 2018 to Oct. 2018	325x8	2600
58	Dr. Udaibir Singh	650	325	March 2018 to Oct. 2018	325x8	2600
59	Dr. Rashmi Sharma	650	325	March 2018 to Oct. 2018	325x8	2600
60	Dr. Pankaj Khana	650	325	March 2018 to Oct. 2018	325x8	2600
61	Ms. Arunita Chajkiyal	650	325	March 2018 to Oct. 2018	325x8	2600
62	Ms. Kanika Chadha	450	225	March 2018 to Oct. 2018	225x8	1800
63	Mr. Ajay Wadhwa	450	225	March 2018 to Oct. 2018	225x8	1800
64	Ms. Meenu Malhotra	650	325	March 2018 to Oct. 2018	325x8	2600
65	Mr. Ravinder Kumar Pande	450	225	March 2018 to Oct. 2018	225x8	1800
66	Mr. Mahinur Rahman	125	250	March 2018 to Oct. 2018	125x8	1000
67	Mr. Ram Niwas Yadav	125	250	March 2018 to Oct. 2018	125x8	1000
Total						2,16,050

The above list is only illustrative and not exhaustive. All such similar cases may also be reviewed and necessary appropriate action in this regard may be taken and result may be intimated to audit.

Reply: the difference of the amount in respect of all permanent employees who are members of WUS Health Centre was remitted on 17-07-2021 vide UTR no PUNBR52021071712975988. The relevant remittance documents are attached herewith for your kind reference.

Para No.8: Irregular payment of transport allowance amounting Rs. 33,696 (Reference Number: OBS-494871)

As per Ministry of Finance OM. No.21/5/2017-E.II(B) dated 7th July 2017 transport allowance is not admissible to employees who are on leave for one calendar month. Audit scrutiny revealed that the following Officers/Officials were on leave for one calendar month but Transport Allowance of Rs. 33,696 was paid to them, which was irregular and detail is given below.

Sl. No	Name & Design. of employee	Period of Leave/ Nature of leave	Complete calendar month(s)	TPT allowance Allowed	Total Recovery (Rs.)
1.	Smt. Anju Agarwal	Earned Leave	February 2020	1	8424
2.	Sh. Sanjay Vohra	Absent	May 2021	1	8424
3.	Sh. Tara Dutt	Absent	May 2021	1	4212
4.	Sh. Bablu Chander Das	Absent	May 2021	1	4212
5.	Sh. Rabindra Bastia	Absent	April 2021	1	4212
6.	Ms. Arunita Chaukiyal	CCL	07.01.2020 to 27.03.2020	1	4212
Total					33,696

Reply: The TA recovery in r/o Prof Anju Agarwal was recovered on December 2021 from her salary for the month of November 2021. The same may be verified during next audit. Recoveries in respect of other employees will be made from their salary for the month of January 2023.

Para No.9: Irregular payment of Earned Leave Encashment to Vacation members (Reference Number: OBS-494878)

As per the Leave Rules-2013(3) notified by University of Delhi for permanent University and college teachers, encashment of earned leave shall be allowed to non-vacation members of the teaching staff as applicable to the employees of Central/State Govt.

However, the scrutiny of the records revealed that college had granted encashment of earned leave to the following teachers who are covered under vacation teaching staff also LTC.

S. No.	Name Sh./Smt.	Designation	Period of leave	No. of Leave for encashment	Amount paid for leave encashment
1.	Sh. Sanjay Vohar	Instructor	20.12.2018 to 25.12.2018	10 Days	33,790
2.	Dr. Seena Makhija	Associate Professor	22.12.2018 to 31.12.2018	10 Days	55,336
3.	Dr. Rachna Joshi	Associate Professor	22.12.2018 to 27.12.2018	10 Days	52,175
4.	Dr. Manoj Kumar Garg	Assistant Professor	26.12.2018 to 29.12.2018	10 Days	29,792
Total					1,71,093

The teaching staff, who are covered under vacation member, were not entitled for encashment of earned leave, therefore an amount of Rs. 171093/- was irregular.

This may be looked into and appropriate steps may be taken under intimation to audit.

Reply: The Faculty members are credited with 12 EL per Annum during the academic year (July to June) as per University Norms. Hence, the encashment is given to them from the earned leaves which they have accumulated over the years.

**Para No.10: No mechanism to work out the working hours of teachers (Academic Staff)
(Reference Number: OBS-494934)**

Ordinance-XIII (Amended) of the University stipulates that the workload of the teachers will not be less than 40 hours a week for 30 working weeks in an academic year. It shall be necessary for the teacher to be available for at least 5ours daily in the University/College.

On scrutiny of the records, it was observed that there is no concrete mechanism maintained by the college to ascertain the attendance of the teachers to work out the working hours as per the aforesaid Ordinance. The working hours of the teachers are directly or indirectly related to the payment of salary and other allowances of the teacher concerned including crediting of leave in their leave account. In the recent past the Govt. of India and Govt. of NCT of Delhi has also issued directives to install bio-metric attendance machine in all offices, institutions etc. It is also pertinent to mention here that the ANDC has also installed the bio-metric attendance machine but failed to provide the attendance of the Academic Staff to work out the working hours in the interest of the student and the college.

Reply: As per the University of Delhi Norms, Professor/Associate Professor has be take 14 classes (1 hours each) and Assistant Professor 16 classes per week. However, there is no attendance systems for the faculty members in University of Delhi and its Associate Colleges.

**Para No.11: Irregular payment of Rs. 10,58,891 on account of Child Care Leave
(Reference Number: OBS-494943)**

As per amendment made in CCS (leave) rules 1972 vide notification dated 11.12.2018, have come into force w.e.f.14.12.2018. CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.

During the scrutiny of records and Pay Bill Registers of Acharya Narendra Dev College, it came to notice that the following Officers/Officials have availed CCL more than 365 days and 100% salary was granted to them for the entire period which resulted in overpayment of Rs. 10,58,891 as detailed below:

S. No.	Name & Designation	Period of Leave			Bill No. & Date	Gross Monthly Salary (BP+DA)	Amount paid during Leave period (100%)	Amount due (80%) of salary of leave period	Difference amount to be recovered (Rs.)
		From	To	No. of days					
1	Dr.Shallu Dhanda. Associate Professor	05.08.19	31.08.19	27	Aug-19	197680	172173	137738	34435
		01.09.19	30.09.19	30	Sept.19	197680	197680	158144	39536
		01.10.19	31.10.19	31	Oct. 19	197680	197680	158144	39536
		01.11.19	30.11.19	30	Nov. 19	206505	206505	165204	41301
		01.12.19	15.12.19	15	Dec.19	206505	99922	79938	19984
		02.01.20	31.01.20	30	Jan.20	206505	199844	159875	39969
		01.02.20	28.02.20	28	Feb.20	206505	206505	165204	41301
		01.03.20	31.03.20	31	March-20	206505	206505	165204	41301
		01.04.20	27.04.20	27	April20	206505	185855	148684	37171
		21.07.21	31.07.21	11	July-21	212706	75476	60381	15095
		01.08.21	31.08.21	31	Aug.-21	212706	212706	170165	42541
		01.09.21	30.09.21	30	Sept. 21	212706	212706	170165	42541
		01.10.21	26.10.21	26	Oct.21	212706	178399	142719	35680
									470391
2	Reetu Mangla. Junior Asstt. Admn.	14.12.18	31.12.18	18	Dec.18	30084	17468	13975	3493
		01.01.19	18.01.19	18	Jan.19	30084	17949	13975	3493
		13.05.19	31.05.19	19	May-19	30912	18946	15157	3789
		01.06.19	21.06.19	21	June-19	30912	21638	17311	4327
		23.12.19	31.12.19	9	Dec.19	34281	9953	7962	1991
		01.01.20	17.01.20	17	Jan. 20	34281	18799	15039	3760
		17.02.22	28.02.22	12	Feb.22	40741	17460	13968	3492
									24345
3	Dr. Vibha Gaur. Professor	02.01.19	31.01.19	30	Jan.19	161211	156011	124809	31201
		01.02.19	28.02.19	28	Feb.19	161211	161211	128969	32241
		01.03.19	31.03.19	31	March19	165648	165648	132518	33130
		01.04.19	09.04.19	9	April 19	165648	49694	39756	9938
		06.08.19	31.08.19	26	Aug.19	170576	143064	114451	28613
		01.09.10	30.09.19	30	Sept. 19	170576	170576	136461	34115
		01.10.19	23.10.19	23	Oct.19	170576	126556	101245	25311
		02.01.20	31.01.20	30	Jan. 20	178191	172443	137954	34489
		01.02.20	28.02.20	28	Feb. 20	178191	178191	142553	35638
		01.03.20	16.03.20	16	March 20	178191	91970	73576	18394
									283070
4	Dr. Sunita Jetly	11.04.20	30.04.20	20	April 20	183573	122382	97906	24476
									24476
5	Dr. Rashmit Thukral. Associate Professor	14.01.19	31.01.19	18	Jan. 19	186826	108480	86784	21696

		04.09.19	25.04.19	22	April 19	197680	144965	115972	28993
									50689
6.	Dr. Sunita Narang	02.01.20	31.01.20	30	Jan. 20	121914	117981	94385	23596
		01.02.20	28.02.20	28	Feb. 20	121914	121914	97531	24383
		01.03.20	18.03.20	18	March 20	121914	70789	56631	14158
									62137
7	Ms. Arunita Chaukiyal, Sr. Scientific Assistant	20.05.19	31.05.19	12	May -19	67648	26181	20949	5237
		01.06.19	21.06.19	21	June-19	67648	47354	37883	9471
		02.09.19	27.09.19	26	Sept. 19	69664	60375	48300	12075
		07.01.20	31.01.20	25	Jan. 20	72774	58688	46950	11738
		01.02.20	29.02.20	29	Feb.20	72774	72774	58219	14555
		01.03.20	27.03.20	27	March-20	72774	63384	50707	12677
		13.09.21	30.09.21	18	Sept. 21	89080	53448	42758	10690
		01.10.21	08.10.21	8	Oct.21	89080	22988	18390	4598
		15.11.21	30.11.21	16	Nov. 21	89080	47509	38007	9502
		01.12.21	24.12.21	24	Dec.21	89080	68965	55172	13793
									104336
8	Kanika Chadha Museum Curator	19.08.19	31.08.19	13	Aug. 19	61824	25926	20741	5185
		01.09.19	24.09.19	24	Sept. 19	61824	49459	39567	9891
									15076
9	Ms. Sangeeta Goswami	26.08.19	31.08.19	6	Aug.19	32144	6221	4977	1244
		01.09.19	13.09.19	13	Sept. 19	32144	13929	11143	2787
									4031
10	Ms. Meenu Malhotra, S.O. (Admn.)	02.01.2019	31.01.19	25	Jan.19	63874	51511	41209	10302
		01.02.19	22.02.19	22	Feb. 19	63874	50187	40149	10038
									20340
Grand Total (Sl. No. 1 to 10)=									10,58,891

The recovery of Rs. 10,58,891 may be made from the officers/officials. Other similar cases may also be reviewed and necessary action may be taken under intimation to audit.

Reply: All the concern employees have been informed about the said recovery, and they consented to deduct this recovery from the arrears payment which are due upon the college and are yet to be released. The college is still awaiting funds for arrears payment from Govt of NCT of Delhi.

Para No.12: Non-functioning of CCTV Cameras (Reference Number: OBS-497594)

The College authority had planned to install CCTV camera in the college for security purpose and to keep tabs on the students and teachers' activities inside the college premises.

During the test check of records and replies furnished by the college, it was noticed that 69 nos. of CCTV Cameras had been installed in the college. The CCTVs were installed on 31.03.2004, 30.03.2017 & 31.01.2021. The college incurred the expenditure of Rs. 54,000/- on 31.03.2004, Rs. 2,93,571/- on 31.01.2012 and Rs. 8,94,218/- on 30.03.2017. Further the college incurred the expenditure of Rs. 81,723/- during 2018-19, Rs. 62,849/- during 2019-20 and Rs. 20,720/- during 2020-21 on account of repair and maintenance of the CCTVs. As per the reply furnished by the college only 45 cameras out of 69 were working and rest 24 cameras were not functioning.

Hence, due to non-functioning of the cameras the purpose of monitoring the security of the college premises and library is not being fulfilled.

The college authority may take an appropriate action to repair the non-functioning cameras for the security and safety of the college.

Reply: The 24 Cameras were non-functional which are not repairable. The same will be condemned as per the due procedures. In lieu new cameras have been purchased from GeM and are in process of installation .

Para No.13: Irregularities in issue of laptops (Reference Number: OBS-497636)

Acharya Narendra Dev College Initially received 590 Laptops on 26.09.2013 from University of Delhi under the Four Year Undergraduate Programme in 2013. Subsequently 320 nos. of Laptops had been received on 15.05.2015. The college had received total 910 nos. of laptops. At the time of receiving of laptops 625 nos. of students were enrolled under the Four year undergraduate programme. Initially the college issued 474 laptops to the students of first year and subsequently the facility of issuing of laptops had been extended to the students of second and third year in the following years.

During the scrutiny records, it was noticed that 11 nos. of laptops had been lost. The value of one laptop was Rs. 24,570. Hence the total value in respect of the lost laptops was Rs. 2,70,270. Further, it was noticed that 44 nos. of laptops which were issued to the students had not been returned till date. The value of the laptops, which were not returned, is Rs.10.81 lakh. The laptops were provided by DU for the students and the college issued 6 no. of laptops to the Admin Office. The college has 720 nos. of laptops in its stock. These laptops had not been further issued to the students.

The College may take appropriate action to issue these laptops to the needy student and made efforts to get back the issued laptops from the students who had already left the college.

Reply: The laptops which were received from the University of Delhi in the year 2013 and 2015 are not repairable. The same will be condemned as per the due procedures after taking permission from the University of Delhi. Purchase of the new laptops for the needy students will be purchased after the due approval of the governing body of the college .

Para No.14: Short Refund of Security Deposits to students (Reference Number: OBS-497808)

As per the rules the caution money and security deposit are refundable after deduction of dues, if any, only after the student finally leaves the College on completion of the course.

Each student, studying in the final year of his/her course, is required to fill up clearance form (No Dues Form) and submit the same to the Accounts Office, before leaving the College. The Accounts Office processes the forms and distributes the cheques of caution money at the time of College Convocation. For this the students are individually informed through letters and e-mails.

Majority of the caution money cheques are distributed in one go in a single day through the aforesaid process. Those students who fail to attend the Convocation Ceremony may collect their cheques on any other working day during College hours.

As per the reply of the college the details of the security refund are as under:

Year	Total No of students passed out			Amount of security deposit per student	Amount of Security should be refunded	Amount of Security actually refunded	Short/Excess
	UG	PG	FL				
2018-19	567	4	106	2000 (UG), 1000(PG) 500(FL)	11,91,000	5,23,500	6,67,500
2019-20	572	8	107	2000 (UG), 1000(PG) 500(FL)	12,05,500	4,77,500	7,28,000
2020-21	684	16	99	2000 (UG), 1000(PG) 500(FL)	14,33,500	8,55,000	5,78,500
2021-22	533	9	71	2000 (UG), 1000(PG) 500(FL)	11,10,500	13,17,500	-2,07,000

It is inferred from the above table that during the year 2018-19 to 2020-21 the college shortly refunded the security deposits. During the year 2021-22 the college refunded the security deposits in excess to the number of students passed out during the year. The college has its separate bank account for the deposits of refundable security. The account has a balance of Rs. 54,44,243 as on 31.03.2022. The college did not take any action on the process of refund of the security deposit. The reason for short refund of security deposit may be elucidated to audit.

Reply: The college policy for security refund is linked with the submission of clearance form by the students. As the students uses various college laboratories, library and laptop, any dues pending are settled with the caution money. Therefore the security is refunded to only those students who have submitted their clearance form. Within a span of one year as specified in DU Guidelines.

PART-III

(Follow up on findings, outstanding of previous Inspection Reports)

The status of the old outstanding paras is as under:

S. No	Year	Para no.	Title of Para
1.	2009-18	IIB-2	Excess payment of Rs.148036 no account of non-availing of rebate for existing water harvesting system
2.	2009-18	IIB-3	Award of contract worth Rs. 1.08 crore without approval from competent authority
3.	2009-18	IIB-4	Short Recovery of license fee of Rs.163548 for accommodation provided
4.	2009-18	IIB-5	Non-inclusion of the value of gifted computers in annual accounts worth Rs. 2,23,58,700
5.	2009-18	IIB-6	Preparation of Annual accounts on cash basis instead of Accrual basis
6.	2009-18	IIB-7	Missing Books worth Rs.22929
7.	2009-18	IIB-8	Cash Book
8.	2009-18	IIB-9	Non-conducting of Physical verification of fixed assets/consumable / Non-consumable items
9.	2009-18	IIB-10	Irregular maintenance of Consumable and Non Consumable

Para No 2:- Excess payment of Rs.148036/-on account of non-availing of the rebate for existing water harvesting system.

As the water tariff of Delhi Jal Board if the consumers having 2000 sq. yards or more plot size, get 10% rebate on total bill amount if any of the two services i.e. Rain water harvesting or waste water recycling exist in functional form and 15% if both exists. Scrutiny of records revealed that college having area more than 2000 sq. yards arid water harvesting system is available as well as functional in the college but college has not taken the rebate from Delhi Jal Board. The detail of excess payment of Rs.148036/-on account of non-availing of the rebate for existing water harvesting system is as under.

Bill date	Total expenditure incurred on water charges	10% rebate
2012-13	210003	21000
2013-14	152237	15224
2014-15	127322	12732
2015-16	198309	19830
2016-17	308831	30883
2017-18	483669	48367
	Total amount	148036

The higher authorities may look into the matter and necessary steps may be taken to in this regard under intimation to audit.

Answer :

It may kindly be noted that the Rain Water harvesting System was non-functional in the college. It was inspected by Delhi Jal Board Officials also. As per the directions of the National Green Tribunal (NGT) that the Rain water harvesting should be installed and made functional in all Government Institutions. Accordingly, the Directorate of higher Education sanctioned a sum of Rs 15,25,200 vide sanction no DHE-10(14)/ Minor Work /Major Work/100% Colleges/2017-18/PF-I/4495 dated 24-09-2018 against an estimate submitted by the Public Works Department. Accordingly, the contractor was deployed by PWD (Civil) and the same was completed on 20.03.2019 Therefore, college was not entitled to the said rebate from DJB. College will request DJB to provide rebate from the time it has become functional.

In view of the above the Para may kindly be settled.

Para No 3 Award of contract worth Rs. 1.08 crore without approval from competent authority.

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

It was noticed that on 01.06.2010 ANDC awarded the contracts to M/s Security and Intelligence Service for providing Security Services for one year without the approval of competent authority. This contract was awarded only on the basis of that M/s Security and Intelligence Service was hired by South Campus, Delhi University. After completion of one year, the contract for a further period of one year was extended on 31.05.2011. Till date the above contract was extended without observing the GFR 204 (GFR 2005) and without the approval of the competent authority for a period of nine years and payment against this contract made to contractor are given below:-

S. No.	Year	Total expenditure
1.	2010-11	663117
2.	2011-12	977140
3.	2012-13	1039074
4.	2013-14	1340410
5.	2014-15	1319902
6.	2015-16	1489610
7.	2016-17	1636097
8.	2017-18	2338487
	Total	1,08,03,837

The higher authorities may look into the matter and appropriate steps may be taken to follow the GFR provisions under intimation to audit.

Answer :

Further, College has requested for Ex-post facto permission for the same from the administrative department (Directorate of Higher Education) vide letter no ANDC/3047 dt 27.11.2012, ANDC/2014/728 dt 20.06.2014, ANDC/2015/1512 dt 25.08.2015 & ANDC/2016/1682 dt 10.10.2016.

The Government periodically prescribes the rate of licence fee to be charged from various agencies in lieu of the space provided. In consonance of this policy, Directorate of Estates (DoE) issued the OM No. 12036/1/2016-Pol.III dated 11-04-2017 specifying the amount of licence fee recoverable from commercial entities in respect of General Pool accommodation.

M/s Bobby Ice Cream parlour for general store purpose respectively. But only a lumpsum amount of Rs. 1000 per month was charged on account of licence fee from these three vendors. The licence fee recoverable from the these three vendors from April 2017 to till date at the rate prescribed by the government work out to Rs. 4.13 lakh as detailed below:

[illegible]

It can be seen from the above that due to short-recovery of license fee from above three vendors as per rates of Directorate of Estates, the College incurred a loss of Rs. 163548. As the above list is only illustrative and not exhaustive The College may take necessary steps to recover the amount of license fee from 2009-10 onwards from the various vendors under intimation to audit.

Answer :

Directorate of Estates (DoE) issued OM No 12036/1/2016-pol.III dated 11-04-2017 specifying the amount of license fee recoverable from commercial entities in respect of General pool accommodation is not applicable to an educational institution running from a school building and imparting Higher Education towards a degree to its students. There is no residential accommodation on the campus. The services provided are for the students of the college. College has charged the license fee from various service providers running canteen, xerox facility etc as per the terms and conditions of the tender documents or as decided by the competent authorized committee. They are providing their services at highly subsidized rates in comparison to the market rates to the students of the college.

Para 5 Non-inclusion of the value of gifted computers in annual accounts worth Rs. 2,23,58,700/-

As per MHRD' prescribed format for preparing Annual Accounts the value of gifted goods have to be reflected in the accounts under the head fixed assets. These goods may be dealt in Schedule 4D (New Format). The exact cost value of goods may be ascertained if possible, or market value may also be assessed if cost value not available otherwise the value of gifted books may be marked as Rupee one mentioning a note under the schedule. ANDC received 590 laptops worth Rs 1,44,96,300/- from the University of Delhi during April 2013. Further in 2015-16

On college request , University of Delhi again given 320 more laptops worth Rs. 78,62,400/-. Value addition of these gifted goods was not taken in accounts as per MHRD guidelines. Further as per records,

All other such gifted goods may also be identified and the rectification of accounts may be done in this regard under intimation to Audit.

Reply: The suggestions of the audit party have been noted for necessary compliance. The items will be entered in the fixed asset register.

Para 6 Preparation of Annual accounts on cash basis instead of Accrual basis.

AS per GFR 230 (5) and the guidelines issued by government, every autonomous body should enforce the condition of maintaining and presenting their annual accounts in the standard formats on accrual basis, whereas the ANDC is still maintaining their annual accounts on cash basis.

The higher authorities may look into the matter and steps may be taken to expedite the progress to adopt the accounting pattern on accrual basis instead of cash basis, so that true & fair picture of financial position/liabilities of the ANDC could be ascertained under intimation to audit.

Reply: The college has been following the same accounting pattern as is being followed by Delhi University and its constituent colleges. However, the accounts departments is understaffed with no formal training on this system of accounting. College will switch over to accrual based accounting once the required posts of accounts functionaries are sanctioned.

Para 7: Missing Books worth Rs. 22929

Scrutiny of records/information provided by college pertaining to library revealed that total 112 No. of books worth Rs. 22929/- were found missing and remained untraceable by the College authority.

The matter should be brought to the notice of the higher authority also and action may be taken to write off these 112 books under intimation to audit.

Reply: As per GFR 2005 Rule 194 (ii), Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable, provided such losses are not attributable to dishonesty or negligence. Library has an annual circulation of around 50000 books. Therefore, the losses are within permissible limits with no dishonesty or negligence on part of the staff. Appropriate action will be taken as per GFR to write-off these books.

Para 8: Cash Book

The College has provided print of cash book of different heads from the Tally Software, in which the under mentioned shortcomings have been noticed:

1. Cash Book has been maintained on single column (Cash) instead of double column (Cash & Bank). Only Cash entries i.e. receipt or expenditure have been recorded in Cash Book and no entry related to Bank either receipt or expenditure has been recorded in Cash Book due to which Bank balances could not be verified with the Bank Reconciliation Statement.

2. DDO has not signed the print of Cash Book in token to verify the entries, which is irregular.

3. Required Certificate has also not been recorded in the end of each month, it should be recorded after end of each month under attestation of DDO.

Needful to be done under intimation to audit.

Reply: The suggestions of the audit party have been noted for necessary compliance.

Para 9 Non-conducting of Physical Verification of fixed assets/consumable/non - consumable items

As per GFR the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets consumable goods and materials should be verified at least once in a year and the outcome of the verification recorded in the corresponding Discrepancies, if any, shall be promptly investigated and brought to account.

Scrutiny of records revealed that the Physical verification of fixed assets, consumable goods and materials has not been conducted during 2016-17 and 2017-18.

Reply: The last physical verification of the fixed assets, consumable goods and materials was done in the year 2021-22. The requirement of its verification every year will be duly followed. The suggestions of the audit party have been noted for necessary compliance.

Para No. 10: Irregular maintenance of Consumable and Non Consumable Stock Register:

During the test check of the consumable stock register it was noticed that the balances of these items has not been worked out correctly:

S. No.	Item	Old Register No/Page No.	Opening Balance	Issued	Closing Balance	New Register No/Page No.	Remarks
1	Dettol Hand wash	2/229	15	-	-	3	Balance not carry in New Register i.e. 3 No register

	Scotch Brite	2/238	23 Nos	-	-	3/364	-do-
3	Toilet Soap	2/244	15	-	-	3	-do-
4	Pad lock	2/276	8 Nos	-	-	3/327	-do-
5	Water Jug	2/279	10 Nos	-	-	3	-do-
6	Toilet Mug	2/460	31 Nos	-	-	3	-do-
7	Room Freshner	2/461	8 Nos	-	8 Nos	3/339	-do-
8	Towels	2/462	21 Nos	-	-	3	-do-
9	Soap		831 Nos	3 Nos	818 Nos	3/386	Less 13 Nos instead of 3 Nos
10	-do-	-	794 Nos	4 Nos	990 Nos	3/387	Plus 200 Nos Instead of 4 no.
11	-do-		940 Nos	-	-	3/394	Purchased 468 nos not included in the stock
12	Urinal cubes	2/258	34	-	-	3/381	Balance not carried forward in new register i.e 3 no register.
13	-do-	-	-	-	-	3/381	Purchased 130 Nos not included in Stock
14	Phenyl	-	-	-	85	3/303	Balance not carry forward in New Register i.e. 3 no. register
15	White duster	2/599	252	-	-	252	Purchased 24 but not included in the stock
16	Wiper	2/604	-	1	3	3/411	Balance not carry forward in New Register i.e. 3 no. register
17	Wall Clock	2/582	4 Nos	-		3	-do-
18	Duster white	-	881 Nos	2 Nos	779 Nos	3/415	Minus 100 Nos instead of 2 Nos
19	-do-	-	-	-	-	3/432	Purchased 356 nos but not included in the stock
20	Vim	-	270 Nos	1	769 Nos	3/8	Balance shown 769 Nos instead of 269 Nos.
21	Pencil Cell	2/430	345 Nos	-	265 Nos	-	Purchased 20 Nos but balance shown 265 nos instead of 365 Nos.
22	Colin	2/390	25 Nos	-	Nil	3/25	Balance not carry forward in New Register i.e. 3 no register
23	Chart Paper	3/81.233	20 Nos	-	-	-	Balance 20 nos and purchase 75 nos not included in the Stock.
24	Add Gel Pen	3/94	9 Nos	-	-	-	Balance not carry forward in New Register i.e. 4 register
25	Board Pin	-	174 boxes	-	174 boxes	4/13	Purchase 4 Boxes not included in the Stock
26	-do-	-	166 boxes	-	-	4/19.27	Opening balance on page 27 shown 2006 boxes instead of 166
27	Binder Clip	-	135 Nos	-	-	4/15	Purchase 36 not included in the stock
28	Chart paper	-	135 Nos	-	Nil	4/32.35	Purchase 135 Nos after 27/8/2016 not included in the stock
29	Chalk white + colour	-	1013 pkts	-	-	4/112	Purchase 960 pkts after 13/10/2016 not in the stock.

30	Glue Stick	-	Nil	-	-	4/121	Purchase 65 nos. from 20/7/13 not included in the stock
31	Gel Pen (Free Flow)	-	-	-	-	4/133	Purchase 80 Nos. from 22/6/17 not included in the stock
32	Highlighter	-	-	-	-	4/141	Purchase 85 Nos. after 30/06/15 not included in the stock
33	Paper A4 Size	-	264 Nos	2 Nos	662 Nos	4/312	(+ 400) Balance shows 662 instead 262
34	Pen	-	688 Nos	-	-	4/389 to 392	Purchase 1448 nos after 5/10/16 not included in stock
35	White Board Marker	-	303 Nos	-	-	4/424	Purchase 380 nos after 5/12/16 not included in stock
36	A-4 Size Paper	-	447 Nos	-	-	4/450 to 453	292 Nos purchase not included in the Stock
37	Beygon Spray	-	12 Nos	-	-	3	Balance not carry forward in new Register i.e. 3 register

Rule 187(3) of GFR envisaged that details of the material so received should therefore be entered in the appropriate stock register. The office in charge of the stores should certify that he has actually received the material and recorded it in the appropriate stock registers. In the ANDC, no entry regarding receipt of articles in the consumable as well as non-consumable has been verified by the office in-charge.

Consumables register is not maintained properly, as non-consumable items e.g. Fax machine, adaptor, Door stopper, electric kettle, etc have been entered in the same register which is purely contravention of the provision of GFR. ANDC is maintaining consumable and non-consumable register in very casual manner.

In the circumstances of the above shortcoming, audit could not vouched the store and stock registers safely. Justification for non-adhering the provisions mentioned in GFR may please be clarified and needful steps should be taken under intimation to audit.

Reply: The suggestions of the audit party have been noted for necessary compliance. Due measures will be adopted for the proper maintenance of the stock registers.

PART-IV (Best Practice)

Nil

PART-V (Acknowledgement)

The Head of the Office, Prof. Ravi Toteja and his staff rendered full co-operation and all the records were produced to the audit.

Hierarchy:

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

S.NO.	NAME	POST	PERIOD	
			FROM	TO
01.	Prof. Ravi Toteja, Principal	Head of the Department	01.12.2018	31.03.22
02.	Sh. V.S. Rao	Admn./-in-Charge	28.02.2012	to till date
03	Sh. Chetanya Sharma	Section Officer(A/cs)/	12.08.2010	To till date
04	Sh. Anil Kishore Godiyal	Cashier/ UDC	01.04.2018	31.01.2019
	Sh. C.L. Pal	-do-	01.02.2019	21.01.2020
05	Sh. Anil Kishore Godiyal	-do-	22.01.2020	Till date

General

The general conditions of the accounts/records of the office of Acharya Narendra Dev College (University of Delhi), Govindpuri, Kalkaji, New Delhi-110019 for the period 01.04.2018 to 31.03.2022 was found to be satisfactory to the extent the record produced to audit and subject to the observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information/records supplied by the College. The office of the Pr. Accountant General (Audit), Delhi does not take any responsibility for any mis-information/non-information on the part of the audited entity.

Sr. Audit Officer (AMG-III)

Test Audit Note

TAN 1: Non- maintenance of Pay Bills Register (Reference Number: OBS-494799)

As per Receipt and payment Rule No. 66 (C) of a Pay Bill Register in form GAR 17 and abstract of Pay Bill in Form GAR 18 shall be maintained in the form of a ledger for recording the dues payable and deductions made in respect of each claim for Pay and Allowance of a Government Servant.

During the test check of record, it has been observed that Pay Bill Registers has not been maintained in the prescribed form by the college which is in contravention of the above rule.

Appropriate action may be taken and efforts may be made to maintain Pay Bill Register under intimation to audit.

Reply: Suggestion have been noted for future compliances

TAN 2: Huge shortage of Manpower (Reference Number: OBS-494811)

The College discharges the various important responsibilities regarding Technical Education in Delhi. In order to discharge its mandated responsibilities, it is imperative that the College has a full complement of staff. However, as per information provided by the college, against a sanctioned strength of 149, the actual persons in position as on date was only 84 leaving a vacancy of 65 as per details below:

Staff Position as on Date

S.No.	Name of the Post	No. of Sanctioned Posts	Filled Post	Filled on Contract basis	Vacant Post	Shortage (%)
1	Administrative Officer	01	01	-	nil	00
2	Section Officer (Admin)	01	01	-	nil	00
3	Section Officer (Accounts)	01	01	-	nil	00
4	Senior P.A.	01	-	-	01	100
5	Senior Assistants	02	02	-	nil	00
6	Assistants	03	03	-	nil	00
7	Junior Assistants	03	03	-	nil	00
8	Gestetner Operator	01	01	-	nil	00
9	Caretaker	02	-	-	02	100
10	Driver	02	01	-	01	50
11	Librarian	01	-	Library Staff		100
12	Professional Assistant	01	01	-	01	00
13	Semi-Professional Assistant	02	01	-	nil	50
14	Library Attendant	04	04	-	01	00
15	Instructor/PO	01	01	-	nil	00
16	System Network Administrator (sanctioned for contractual basis only)	01	-	Laboratory Staff.		100
17	Scientific Assistants (STA)	08	02	-	nil	75
18	Technical Assistant (Post pending with UGC)	08	01	01	nil	88
19	Mechanic	01	-	01 (against vacant) 1	06	100

				adhoc, 1 Contractual		
20	Museum Curator	01	01	-	07	00
21	Laboratory Assistants	54	43	-	01	20
22	Multi-Tasking Staff (MTS)	31	01	-	nil	97
23	**Farm Keeper (others)	01	-	-	11	100
24	Daftri	02	02	21 (against vacant)	30	00
25	Office Attendant	06	05	-	01	00
26	Waterman	01	01	Sub- ordinate Staff		00
27	Safai Karmchari	04	04	-	nil	00
28	Mali	05	04	-	01	00
Total		149	84	25	65	43.62

It can be seen from above details that shortage of staff in the college was ranging upto 100%. Thus, huge shortage of staff is adversely affecting official services as well as academic services, technical services, administrative matters and other account services.

Appropriate action may be taken and efforts may be made to get the vacant posts filled under intimation to audit.

Reply: The suggestion of audit has been noted for compliance. The proposal for ex-post facto approval of the teaching and non-teaching is under active consideration of Directorate of Higher Education for sanction. The vacant posts will be filled as and when the approval is received from Directorate of Higher Education.

TAN 3: Irregularities in maintenance of Service Books (Reference Number: OBS-494849)

On test check of Service Books, the following shortcomings have been noticed:

The leave records of the following officials are not updated:

Sl. No.	Name of the officials	Leave not update onwards
1.	Sh. Sachchidanad Mishra	Dec., 2016
2.	Dr. Anju Aggarwal	Update but no attested by competent authority
3.	Sh. Charu Khosla Gupta	-do-
4.	Sh. Amit Garg	-do-
5.	Dr. Urmi Bajpai	-do-
6.	Sh. Durga Prasad	Dec. 2016
7.	Sh. Ram Niwas Yadav	Dec. 2016
8.	Sh. Sanjeev Kumar	Dec. 2016
9.	Sh. Atlesh Kumar Tanwar	Dec. 2016
10.	Sh. Suresh Kumar	Dec. 2016

Inspection by Employees: As per provision of SR 202, the Service Book is to be shown to the employee every year by the HoO and signature of employees obtained as token of his having inspected it. The HoO shall furnish to his higher officer a certificate that service book has been shown to the employees, by the September each year. During audit it has been observed that the

Service Books have not been shown to the employees during the audit period, which is violation of the above Rule.

Under Rule 288(2) of GFR 2017: The Service Book of a Govt. servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of Office and the second copy shall be given to the Govt. servant for safe custody; as indicated below: -

To the existing employees- within six months of the date on which these rules become effective.
To new appointee – within one month of the date of appointment.

Verification of qualifying service: As per provision contained in CCS (Pension) Rules 32(1), the HOD in consultation with the Account Officer shall verify the service rendered by the Government servant who has completed 25 years of service or within 5 years of retirement, determining the qualifying service and communicate to him/her. During test check of audit, it has been observed that the qualifying service in the following case has not been verified from the PAO.

Sl. No	Name & Designation	Date of Birth	Date of joining service	Date of Retirement
1	Sh. Sh. Sachchidanad Mishra	18.07.1975	04.04.1997	31.07.2035
2.	Ms. Anju Aggarwal	07.02.1970	17.07.1995	28.02.2030
3.	Mr. Amit Garg	05.02.1975	10.12.1997	28.02.2035
4.	Dr. (Mrs.) Sarita Kumar	19.03.1964	15.03.1995	31.03.2024
5.	Sh. Sanjeev Kumar	16.09.1973	15.04.1997	30.09.2033
6	Sh. Suresh Kumar	20.03.1969	04.04.1997	31.03.2029
7.	Sh. Ram Niwas Yadav	01.09.1971	04.04.1997	31.08.2031

5. **Re-attestation of BIO-data:** The particulars of each Govt. Servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But some officials were found very old, which needs to be replaced.

Further, it was noticed in audit that the details of the spouse of officials were not maintained in the service book and Sh. Durga Prasad, daftri's elder daughter i.e. Ms. Ekta is married but it has been shown dependency in-Service book. The same may be rectified.

All other service books may be reviewed by HOD at his/her own level and suitable action may be taken to rectify discrepancies, if any, under intimation to audit.

Reply: The suggestions of the audit have been noted for future compliance.

TAN 4: Physical verification not conducted(Reference Number: OBS-494886)

As required under GFR 213(1), the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

Similarly, GFR 213(2) a physical verification of all the consumable goods and materials should also be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

GFR 213(3) also stipulates that Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified, a certificate of verification alongwith the findings shall be recorded in the stock register, Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the stipulated provisions in Rules 33 & 38.

Test check of records revealed the following:

Page counting certificate was not found recorded in the stock register and stock register page missing could not be ruled out.

Stores/Stock have not been physically verified since 2007-22. Thus, the quantity shown in stock registers could not be verified to be in line with actual ground balance.

Signature of a responsible officer was not obtained in Stock Register. Hence, the authenticity and accuracy of entries could not be verified.

Signature of the receiver was not obtained in stock register when the articles were provided to the employees.

Indent file had not been maintained by the college. In the absence of indent file audit could not be verified actual monthly requirement of goods

Further, it was noticed in audit that the college made branch wise consumable register but none of the register were showing previous balance, the reason may be furnished to audit.

It was noticed that the following articles were purchased on various date and the cost of these articles was not mentioned in the column as per stock register and the same was not issued to any branch/officials of the college which resulted in blockade of article which was wasteful expenditure. The details are as under:-

Sl. No.	Name of article	Bill No. date	No. receipt article	Status of article as per stock register
1.	Autoclave (Vertical) (P-1)	344/21.05.2007	2 nos.	Not issued concerned section/branch
2.	Computer HP(P-21)	-	40 set	-do-
3.	Centrifugal wall wise (High Speed) R-23(P-22)	XCN. 022/30.04.07	02 no.	-do-
4.	Clavmal Electrode R-II(P-23)	278/25.05.2007	10 nos.	-do-
5.	Conducting Cell	278/25.05.2007	-	-do-
6.	Digital Multimeter (P-31)	4138/31.03.07	02 nos.	-do-
7.	Digital PH Meter(P-32)	278/25.5.07	06	-do-
8.	Digital PH Meter(P-33)	20071/14.5.07	20 nos.	-do-
9.	Edge Switch(P-41)	Not available	01 no.	-do-
10.	Generator (Model ST-4064) (P-111)	2084/21.5.2007	14 nos.	-do-
11.	LCD Projector (113)	20071/14.06.07	02 nos.	-do-
12.	Oscilloscopes(40 MHZD) APLAB	20071/14.06.2007		-do-

Reply: The suggestions of the audit have been noted for compliance.

TAN 5: Saving against sanctioned budget under the heads ranging from 5.93% to 77.64% (Reference Number: OBS-494976)

Rule 62 of General Financial Rules, stipulates that the savings as well as provisions that cannot profitably utilized should be surrendered to Government immediately, they are foreseen without waiting till the end of the financial year. No saving should be held in reserve for possible future excesses.

A scrutiny of budget and expenditure statement for the year 2018-19 to 2021-22 revealed that there were substantial savings of 77.64% resulting in lapse of funds under Plan head against Sanctioned Budget of Acharya Narendra Dev College as detailed below:-

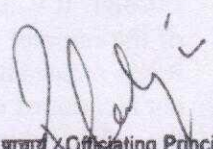
(In lakh)

Year	Allocation Plan	Expenditure	Saving	%age saving
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2018-19	156.10	34.91	121.19	77.64
2019-20	123.60	35.41	89.19	71.35
2020-21	89.69	34.57	55.12	61.45
2021-22	57.21	53.82	3.39	5.93

Unspent balance is the indication of either non-implementation/non-execution of various schemes/works or over-estimation of expenditure. Had the same been foreseen, the amount could have been utilized in some other schemes of the Government of NCT of Delhi for the benefit of the citizens.

Reply: Suggestion have been noted for future compliances


 कार्यवाहक प्राचार्य / Officiating Principal
 आचार्य नरेन्द्र देव कॉलेज / Arvind Narain Dev College
 (दिल्ली विश्वविद्यालय) / (University of Delhi)
 गोविंदपुरी, कालकाजी, नई दिल्ली-110019
 Govindpuri, Kalkaji, New Delhi-110019