



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
डी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
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संख्या ए एम जी 3/आई आर /2-102 /लक्ष्मी बाई कॉलेज /2023-24 / दिनांक 04.07.2023

सेवा में,

प्रधानाचार्य,
लक्ष्मी बाई कॉलेज ,
अशोक विहार -III ,
नई दिल्ली -110052

A.O. Bursar
JPL



विषय : वर्ष 2014 -22 के लिए लक्ष्मी बाई कॉलेज के निरीक्षण प्रतिवेदन में शामिल पैराग्राफों के उत्तरों पर टिप्पणी

महोदय,

कृपया आपके पत्र संख्या LBC/2023/1278 दिनांक 21.02.2023 के संदर्भ में आपको सूचित किया जाता है कि वर्ष 2017-21 के निरीक्षण प्रतिवेदन में शामिल आपत्तियों/पैराग्राफों के उत्तरों पर इस कार्यालय की निम्नलिखित टिप्पणी है: -

S.no	Year of Audit	Para no.	Brief description of Para	Auditee reply	Remarks
1	2017-21	Part-II A Para 1	Blockade of funds of Rs. 13.01 crore sanctioned for OBC reservations related infrastructure expansion in the Lakshmbai College of the University of Delhi. i) Audit noted that Ms Rites India Ltd-----found on record.	The matter was deliberated at Building Committee and Governing Body level many times----- -----attached as Annex 3 &B).	• The reply is not acceptable. The OBC funds were sanctioned and released by the University of Delhi in 2008-09 whereas the college has provided the minutes of GB meetings held in October 2015

			<p>ii) The College could not finalise the scope of work till ----- ----- -----31st March 2019.</p> <p>iii) The College failed to utilize the fund within-----will be considered.</p> <p>iv) Audit noted that PWD could not even start the ----- ----- -----ie. September 2021.</p> <p>v) The fund so released to PWD was booked as final----- ----- -----yet to be started.</p> <p>vi) During the period 2008-09 to 2020-21 , the ----- -----General Financial Rules.</p>	<p>ii) The college received an extension upto March 2018----- -----Governing Body.</p> <p>iii) The college has been sincerely ----- -----Annex 7A-E.</p> <p>iv) Since the PWD finally vide its the grant till March 2023.</p> <p>v) We have to reverse the entry in our books in consultation----- -----matter of oversight.</p> <p>vi) The interest amount was used as an additional -- -----</p>	<p>and February and March 2016 in support of its reply that action was being taken on this issue.</p> <ul style="list-style-type: none"> • The action taken by the College between 2008-09 till September 2015 has not been provided. The College has itself accepted that due to lapse of time the vision of the Management has changed leading to delay in the project. • The approval of the UGC for extension of time is yet to be received. • Final Action in respect of rectification of books of accounts is pending. • Reply regarding non refund of the interest income is not acceptable as the funds were not utilized by the College timely and in the meanwhile the GFR has been amended. As per Rule 230(8) of GFR 2017 the interest income earned on the
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			vii) The college was required to furnish monthly progress----- ----- remained blocked for last 13.years.	----- time to time. vii The college has been submitting the records time to time -----	unutilized grants-in-aid needs to be refunded to UGC. • The work is yet to be completed. Therefore Para stands.
2	2017-21	Part-II B Para 1	Irregular utilization of interest of Rs. 3.75 crore earned on the government grant by the Laxmibai College	It may be noted that the interest earned on salary grant for the year 2017-21 is ----- ----- ----- -for next financial year 2021-22.	Reply is not tenable as the provision of GFR are clear in this respect. The interest earned on the grant in aid cannot be adjusted against the allocation of the grant of the next year. Para stands.
3	2017-21	Para 2	Non recovery of license fee amounting to Rs. 13.11 lakh	The license fee has been received from bank----- ----- -----in the college premises.	Partial recovery done. Para stands till the full recovery is affected.
4	2017-21	Para 3	Irregular expenditure on retirement benefit by allowing officials to switch-over from CPEG to GPF in contravention of Govt. of India orders.	The college follows the DU Rules. The fixation is finalized by University of Delhi. Now, as per ----- -----for reference (Annex-2)	In view of reply , para settled.
5	2017-21	Para 4	Non contribution of Management share of 5 percent.	There is a difference in calculation of management share by UGC and the amount received from Delhi Govt. ----- ----- -----as management share.	Management share of the previous year still pending. Para stands.
6	2017-21	Para 5	Irregular payment of Transport Allowance-0.36 lakh	The TA has been recovered from the salary of April 2022 ----- ----- Annex-3	Recovery done. Para settled.

7	2017-21	Para 6(A)	Non conducting of physical verification of Fixed Assets.	The physical verification of fixed assets has been done till December 2018 and the sock disposal----- ----- 2019-2022.	Para will be settled on verification of facts during next audit.
8	2017-21	Para 7	Outstanding liability of Rs. 2.14 lakh on account of earnest money Deposits.	The College releases the earnest money to unsuccessful bidder after award of the tender----- ----- copies attached vide annexure 5	In view of reply, para settled.
9	2017-21	Para 8	Purchase made from local vendors by passing GeM.	The justification taken from Sports Dept. is attached vide annex. -6. ----- -----for the available items.	Facts will be verified during next audit. Para stands.
10	2017-21	Para 9	Non adherence of Governing Body directions.	The para has been noted and the necessary action has been taken. As per decision of ----- -----joined in December 2022.	Para will be settled on verification of facts during next audit.
11	2017-21	Para 10	Record Management in College (a) Non maintaining of Cash Book (b) Discrepancies in maintaining of records	The College maintains the cashier cash book and the same was shown to audit. All the accounting is automated and managed through ORACLE software, The annual verification of service is done after five years. However, as	Cash Book should be made for all transactions. Point stands till compliance is done PBR should be maintained. Point stands. Point settled

			<p>suggested by audit it will be done annually.</p> <p>As suggested, the CCL entry has been done in Service book.</p>	<p>Point settled.</p>
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भवदीया,

जीप्री
५/७/२३

वरिष्ठ लेखापरीक्षा अधिकारी
(ए एम जी -III)