

**OFFICE OF THE PRINCIPAL GOVERNMENT DEGREE COLLEGE BARAMULLA**

(NAAC Re-Accredited Grade 'A'  
College with Potential for Excellence)

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The Sr. Audit Officer,  
(AMG-1-BO-II)  
AG Office,  
Srinagar

No. GCB/Audit Reply/2021/ 1864

Dated: 24-12-2021

Sub.: Compliance audit inspection report on the accounts of Govt. Degree College Baramulla for the period 05/2020 to 07/2021.


Ref.: 1. Your No. AMG-1/Sgr/AIR/2021-22/13-14 dated: 12-11-2021.  
2. No. AIC/S/2021-22/99 dated: 09-12-2021.

Sir,

With reference to your letter No. and date above regarding the subject, kindly find enclosed the detailed reply to the Audit Paras (new and old) and kindly drop the same held against this office with reference to the relevant records enclosed.

Yours faithfully,

Encls: 187 leaves

  
Principal,  
Govt. Degree College Baramulla  
Baramulla

- Copy to the:
1. Director General Audit and Inspection Finance Department, Srinagar for information.
  2. Director Colleges, Higher Education Department, S.P. College Srinagar for information.
  3. Office file.



## Revenue /Work

## Position of funds

Year	Unit of Appropriation	Allotment	Expending ending 31-03- 2020	Surrender
2019-20	Salary	1102.2	824.237	277.963
	TE	0.82	0.634	0.186
	Telephone	0.835	0.095	0.74
	OE	2.05	2.00	0.05
	Electricity	11.5	11.5	0.00
	RRT	0.60	0.094	0.506
	Material & Supplies	36.48	35.98	0.5
	Books & Periodicals	25.03	25.03	0
	POL	1.85	1.85	0
	Machinery & Equipment	23.83	23.68	0.15
	Camps & Seminars	3.16	1.18	1.98
	Maintenance & Repairs	0.36	0.28	0.08
	Officer Equip. & Appliances	0.90	0.86	0.04
A	<b>Total Revenue</b>	<b>1209.62</b>	<b>927.42</b>	<b>282.20</b>
B	Works	311.69	175.15	136.54
A + B	<b>Grand Total</b>	<b>1521.31</b>	<b>1102.57</b>	<b>418.74</b>

Year	Unit of Appropriation	Allotment	Expending ending 31-03- 2020	Surrender
2020-21	Salary	872.40	842.34	30.06
	TE	1.70	0.46	1.24
	LTC	3.00	0	3.00
	Telephone	1.35	0.48	0.87
	OE	3.95	3.71	0.24
	Electricity	82.00	81.33	0.67
	RRT	0.60	0.60	0
	Material & Supplies	27.00	26.985	0.015
	Books & Periodicals	9.00	7.155	1.845
	POL	1.60	1.60	0
	Machinery & Equipment	21.50	21.315	0.185
	Camps & Seminars	1.72	0.31	1.41
	Furniture & Furnishing	4.00	4.00	0
	Medical Reimbursement	1.00	0	1.00
	Officer Equip. & Appliances	3.85	2.24	1.61



<b>A</b>	<b>Total Revenue</b>	<b>1034.67</b>	<b>992.525</b>	<b>42.14</b>
<b>B</b>	<b>Works</b>	<b>757.945</b>	<b>711.305</b>	<b>46.64</b>
<b>A + B</b>	<b>Grand Total</b>	<b>1792.62</b>	<b>1703.82</b>	<b>88.78</b>

#### Revenue Abstract

<b>Year</b>	<b>Unit of Appropriation</b>	<b>Allotment</b>	<b>Expending ending 31-03- 2020</b>	<b>Surrender</b>
2019-20	Revenue	1209.62	927.42	282.20
2020-21	Revenue	1034.67	992.52	42.14
	<b>Total</b>	<b>2244.29</b>	<b>1919.94</b>	<b>324.34</b>

#### Works Abstract

<b>Year</b>	<b>Unit of Appropriation</b>	<b>Allotment</b>	<b>Expending ending 31-03- 2020</b>	<b>Surrender</b>
2019-20	Works	311.69	175.15	136.54
2020-21	Works	757.95	711.30	46.64
	<b>Total</b>	<b>1069.64</b>	<b>886.45</b>	<b>183.18</b>



# Audit Report 12<sup>th</sup> November, 2021

The para wise reply to the audit held during the period of 05/2020 to 07/2021 and your latest communication No. AIC/S/2021-22/99 dated: 09-12-2021 including old paras is detailed/submitted as under:

## Para 1. Test check of Rashtriya Uchta Shiksha Abhiyan (RUSA):

In the first phase The flood damaged colleges were taken in consideration for upgradation of their college infrastructure. In the second phase those colleges were given priority whom the NAAC teams have accredited A Grade or other grades. So far as this college is concerned the NAAC Peer Team has accredited this college A Grade in 2015. The allocation of funds under RUSA is based on well defined norms and parameters and linked to academic, administrative and governance reforms. The reforms initiated under RUSA aim to build a self sustaining momentum for greater accountability and autonomy of the state institutions and impress upon them the need to improve the quality of education and enhance their existing capabilities so that they become dynamic, demand driven, quality conscious, efficient and forward looking and responsive to rapid economic and technological developments occurring at local, state, national and international levels. This college upgrade the infrastructure benefited under the RUSA allotted fund scheme, that is why the college has gained Grade A with bonus point on 3.09 by NAAC peer team visited during 2021-22.

It is to state that construction and other allied works has been carried on by the R&B Department. This college is only the monitoring agency and with best efforts from the college administration made due coordinator with other departments for its early completion. The detail is as under:

S.No.	Component	Estimated Cost	Approved cost	Allotted Cost	Reply
1.	Construction of Conference Hall of Main Building	100.06 Lacs	91.11 Lacs	79.07 Lacs	The letter addressed to SE R&B Baramulla vide No. 4292-95 dated: 24-10-2018 were requested for the abstract cost of construction of upgradation of various departments/ buildings is along with drawing submitted by Ex. Engineer R&B Division Baramulla is enclosed for record and reference with estimated cost for Rs. 100.057 Lacs
a ✓	Civil Work			5747801/-	Contract on Civil Works allotment No. 6346 dated: 03-10-2019 amount Rs. 5747801/- Administrative Approval accorded vide No. GCB/RUSA/21-22/892 dated: 31-08-2021 enclosed for Rs. 100.06 Lacs. All allotments regarding s.no. a,b,c & d are enclosed for reference for perusal so that para can be dropped.
b ✓	Sanitary			1494614/-	
c ✓	Electrification			570320/-	
d ✓	Laying of PVC conduit Chanells to Conference Hall			94585/-	
			TOTAL	7907320/-	



2.	Upgradation of Laboratories	48.00 Lacs	38.57 Lacs	34.34 Lacs	The work has been completed by the executing agency R&B Division Baramulla vide allotment No. 7445-47 dated: 01-01-2019 for Rs. 34.34 Lacs along with estimate and administrative approval accorded vide No. GCB/Bla/21-22/892 dated: 31-08-2021 for 48.00 Lacs.
3.	Upgradation of Library	11.77 Lacs	9.61 Lacs	7.19 Lacs	Allotment of work with estimate along with Administrative approval accorded is enclosed vide No. 6515 dated: 14/12/2019 and No. 892 dated: 31-08-2021 with Technical sanction.
4.	Procurement of Lab. Equipments	40.17 Lacs			The cost estimate dully vetted by the Ex. Engineer R&B Division Baramulla for Rs. 40.17 Lacs with photographic evidence is enclosed for perusal.

While issuing the allotment of work/tender documents it is mentioned due to the cost escalation the amount may increase or decrease as happened in s.no. 2 i.e. Rs. 30.81 Lacs is work done against the cost of allotted work Rs. 34.27 Lacs. Hence the para may be dropped.

It is worthwhile to mention here that the letter quoted No. MD/RUSA/2021-22/918-20 dated: 20-08-2021 (copy enclosed) is addressed to the Chief Engineer PWD, R&B Kashmir Division by the Mission Director RUSA J&K Jammu for construction of Model Degree College Singhpora Pattan Baramulla. There is no provision provided to this college for the construction of Hostel for Boys and Girls during the year as the same hostels are already existing and functioning. Hence para may be dropped.

**Para – 2 Execution of Works without tenders through SICOP Rs. 184.82 Lacs**

S.No.	Name of Work	Date of start	Estimated Cost	Expenditure	Reply
1.	Restoration of Leakages in roofing of Main Building	22-11-2019	59.37 Lacs	59.36 Lacs	The tender has been invited by the SICOP vide NIT No. 2 dated: 08-03-2017 for the year 2018-19 copy enclosed. The DPR sanctioned vide N. SICOP/AEE/17-18/804 dated: 21-08-2017 submitted to Secretary to Govt. Higher



					Education Department vide No. GCB/C-7/4490-93 dated: 03-02-2020. Administrative Approval is accorded vide No. GCB/C-7/1937-42 dated: 03-11-2020.
2.	P/F of Angle iron Mesh behind college and construction of Panels	12-02-2019	31.04 Lacs	31.04 Lacs	The works stands completed with work done estimate and handed over to the Department which is protecting the female students of this college.
3.	Construction of Retaining Wall near 08 Roomed block with catchment drain	22-11-2019	38.37 Lacs	35.00 Lacs	Regarding the subject e-NIT No. 41 SICOP (GMM) of 2020 dated: 23-09-2020 stands issued. The estimated cost is vetted vide No.m SICOP/DGM/2021/852 dated: 16-10-2020. Administrative Approval is accorded vide Order No. GCB/C-7/1937-42 dated: 03-11-2020. This office letter No. GCB/C-7/3347-50 dated: 30-11-2019 copy enclosed for reference and para may kindly be dropped.
4.	Construction of Bus Shed and Store Room				The works has been executed after fulfilling all the requisite formalities like e-NIT No. 41-SICOP(GMM) of 2020 dated: 23-09-2020 and No. 04-SICOP (GMM) of 2020 dated: 15-06-2020 with allotment of work No. 675/7817 dated: 19-02-2021 works estimate No. SICOP/DGM(M) 20-

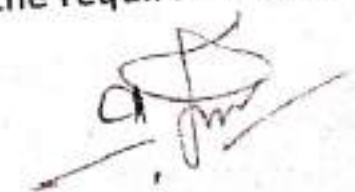


					21/286 dated: 09-03-2021, Administrative approval No. GCB/C-7/4987-4992.
5.	Raising/Repair of Mesh wire fencing around college		66.71 Lacs	30.00 Lacs	The NIT has been issued vide No. 411/SICOP(GMM) of 2020 dated: 23-09-2020 allotment work No. SICOP/DGM/21-22/677/799-800 Technical Sanction No. SICOP/DGM(M) 20-21/286 dated: 09-03-2021 with status report is enclosed.
6.	Upgradation of Main Building, Electronic Building by way of damaged plaster, painting, vitrified tiles and construction of Septic tanks at Govt. Degree College Baramulla		69.16 Lacs	20.00 Lacs	The allotment of work No. SICOP/EE/21-22/676 dated: 19-02-2021 detailed work done estimate and administrative approval with completion certificate is enclosed for reference.

The payment is made in favour of Dy. Financial Advisor SICOP not in favour of the agency. This office while issuing the advice to the concerned SICOP authorities are requested to deduct the amount of Income tax and other related taxes as vide this office latest communication No. GCB/C-7/374 dated: 03-06-2021 for reference.

**Para -3 Review of Local Fund – Non Utilization of huge funds to the extent of Rs. 215.99 Lacs**

- i. The funds /amount is not unnecessarily accumulated in the saving bank accounts. Whenever the amount is required the same is incurred after getting the necessary report from the college constituted committees for the betterment/development of the student community for rising of their standard of education. The local fund workers in the sports department who makes all necessary efforts for arrangement of the sports events is paid out of the fund. These workers are born on the local fund and are paid of mode off treasury and have been appointed by the higher authorities since. Hence para may be dropped.
- ii. **Unauthorized retention of pool fund of Rs. 14.27 Lacs** : An amount of Rs. 34.86 Lacs has been transferred to Central Pool Fund during the Audit period vide various communications and letter No. HE/Accts/Pool Fund/2020-21 /219 dated: 20-04-2020 and this office letter No. GCB/Accts/89-91 dated: 24-04-2020. A request was communicated vide this office No. GCB/Accts/2021-22/174 dated: 24-04-2021 and an amount of Rs. 11.77 Lacs was released vide Govt. Order No. HE/Accts/14/2021-04/19262/36 dated: 14-07-2021 (copy enclosed) for meeting the expenditure under central pool fund. The balance amount of Rs. 7.46 Lacs as available shall be deposited in Central Pool Fund in near future after receiving necessary directions from the higher authorities. Hence para may be dropped.
- iii. **Mis Utilization of Medical aid Fund to the extent of 2.79 Lacs**  
The payment is incurred out of local fund related matters. The Principal is authorised to engage a guest lecturer for meeting the necessity of the department to run as per the requirement of





the students so that their education could not suffer. The lecturers of Food Technology have been paid as per dire need of the hour and necessity thereof.

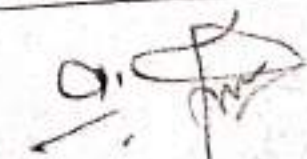
**Para - 4** Execution of works without obtaining Administrative Approval/ Technical Sanction to the extent of Rs. 708.79 Lacs

All works executed by the agencies have been done as per documents like Administrative Approval/ Technical sanction envisaged under rules.  
The latest position of the utilization of funds by the executing agencies is as:

S.No.	Name of Work	Allotment	Expenditure	Reply
1.	Construction of Admission Block	119.20 Lacs	119.20 Lacs	The utilization certificate issued by the Ex. Engineer R&B Division Baramulla vide No. 4898 dated: 03-08-2021 is enclosed. The Administrative Approval vide No. 525-HE of 2019 dated: 20-09-2019 with estimate is enclosed.
2.	Construction of Girls Toilet	10.00 Lacs	10.00 Lacs	The Ex. Engineer R&B Division Baramulla was requested vide this office No. GCB/C-7/2988-90 dated: 19-02-2021 for a DPR with a tentative dimension 6x8 & 10x12 (copy enclosed) for construction of Toilet block at Girls Hostel and vide this office letter No. GCB/C-7/2991-93 dated: 19-02-2021, a DPR/Cost estimate may be communicated for development of research centre. The funds released were not utilized by the executing agency R&B Division Baramulla, instead the Ex. Engineer R&B Division Baramulla vide their letter No. 2114-15 dated: 05-06-2021 has requested for revalidation of funds (copy enclosed) and this office has also made necessary communication vide this office No. GCB/C-7/Accts/2021-22/399 dated: 08-06-2021 regarding the subject matter. The para may kindly be drooped.
3.	Establishment of Skill Centre (Hub)	50.00 Lacs	49.00 Lacs	

**Para-5** Undue financial benefit to employees by given rebate under different sections in violation of Income Tax Rules (35.47 Lacs, 2.69 Lacs + 32.789 Lacs)

S.No.	Name of the employee/official	Rebate	Reply
1.	Shri Naseer Ahmad Geelani, Associate Professor	140196/-	The certificate issued by the bank was not taken into consideration as he was claiming more rebate by saying that he has remitted more than that amount. He was asked to submit the bank loan statement in original which is enclosed thereby showing interest remitted on





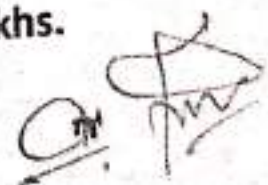
			Housing loan is amounting to Rs. 140196/- which shows that no excess rebate has been given in his favour. The para may be dropped.
2	Shri Tahir Habib Assistant Professor English	60000/-	The rebate is given under section 80DD (g) (i) with 80% disability or more. The certificate itself shows 80% of disability under multiple disabilities disease of the section issued by the competent medical authority (copy enclosed).
3.	Shri Mohammad Aslam Bhat Associate Professor Botany	60000/-	The certificate is issued by the Registrar of Medicines having higher authority than CMO as directed by the Audit party in their report. The copy is enclosed. The rebate is given under section 80DD(g)(i) of the Income Tax Rules.
4.	Shri Naseer Ahmad Lone Assistant Professor Computer Application instead of Shri Naseer Ahmad Geelani	60000/-	The certificate issued by the competent Medical Authority showing chronic protracted diseases defined in section 80DDB come within multiple disabilities. The amount of Rs. 60000/- rebate is given as per the certificate of the Medical Authority (copy enclosed).
5.	Shri Mudasir Ahmad Najar, Assistant Professor English	260000/-	No rebate under housing loan interest is given to the officer as per the Form-16. Only 60000/- is given under 80DDB vide a Medical Certificate issued by the Medical Authority specifying the certificate under 80DDB (copy enclosed). So far as house loan interest is concerned has been pointed out by the audit is a certificate issued by the concerned bank in favour of Mr. Tanveer Ahmad Lone S/o. Abdul Aziz Lone R/o. Kanispora Baramulla (copy enclosed). Hence para may be dropped.
6.	Dr. Mohammad Maqbool Lone Assistant Professor Zoology	60000/-	The rebate is given vide Medical Certificate issued by consultant SDH Kreeri countersigned by Block Medical Officer Kreeri, Head of the SDH Kreeri.

In view of the above detailed report the paras may kindly be dropped with reference to the evidences/ rule provided thereof.

1) Unauthorized payment Rs. 478447/- on account of DA, HRA, CA & Medical Allowance on account of Election – Salaries.

The recovery shall be effected regarding the above amount against the officials who are on rolls in the Establishment Section and who have drawn such an amount shall be recovered in near future and the compliance shall be shown to the audit visiting next.

**Para-6 Excess engagement of helpers in Irregular expenditure of Rs. 113.20 Lakhs.**





The posts/staff strength issued by the competent authorities their salaries are drawn through mode of treasury whereas 41 helpers are concerned they have not been paid against the staff strength. They are being paid on local funds of the college i.e. off-mode of the treasury. These officials have been appointed by the authorities since 1996 against proper orders as such no irregular engagement has been made after 2015. The local fund employees and need based workers have been employed on local fund and are paid from the said fund. All workers born on local fund are working in the interest of general Administration are providing best efforts upto date for betterment of the students. By their hardwork no students is facing any problem while studying in this college to achieve the credits of their future. The information was sought for vide higher education department No. HE-011/inf/LFE/2017 dated: 04-08-2017 which stands submitted accordingly. Also the information vide higher education No. HE/Policy for REG/2017 dated: 17-07-2017 has been submitted (copy enclosed).

### PART-III

Outstanding objections contained in AIR 5/2020 the paras reproduced are replied accordingly with supporting documents as below:  
AIR 01/2003 to 05/2006

#### **Para-1 B Construction of Lecture Hall cost Rs. 88.73 Lacs**

The Administrative Approval/Technical sanction of the administrative development for construction of lecture block at an estimated cost of Rs. 88.60 Lacs vide No. 211 Hr. Edu. Of 2006 dated: 07-09-2006 (copy enclosed). The construction of the path with fibre glasssheet roofing for Rs. 3.50 Lacs stand completed by the executing agency and handed over to the college long back. Regarding recovery of Income Tax and other taxes the college is placing funds at the disposal of JKPCC Ltd. Which is the executing agency. The recovery of Income Tax and other taxes are to be effected by the executing agency as the college has simply transferred the funds in favour of the Financial Controller of JKPCC Ltd. Hence it is requested that para may be dropped.

#### **Para-2 Inadmissible payment of HRA of the Rs. 20345/-**

The amount is recovered against Prof. Rehmat Shah as per rejoinder No. 560 dated: 24-07-2014 (service book photostat enclosed).

#### **Para-3(A) Non deduction of Income Tax of Rs. 1.34 Lacs**

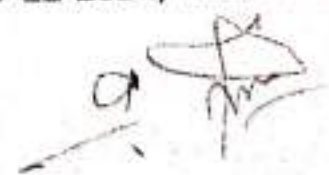
The detailed report submitted by this office vide No. GCB/Audit/820 dated: 12-06-2014 is reproduced as under: The detail of the gross payment of Rs. 6700616/- made from 03/2003 to 01/2006 mentioned in the audit note is not annexed with the said note. The detail wise list of firms need to be made available for further necessary action. It is pertinent to mention here that while perusing the audit reply file the annexure is not enclosed with the report which hinder in replying the para.

#### **Para-4 (B) Awaited write off books worth Rs. 0.92 Lakhs.**

The 336 books has been written off by the Principal on the recommendations of the college committee report within his competence. The para may kindly be dropped. It is worthwhile to mention here that with reference to your latest communication No. AIC/S/2021-22/99 dated: 09-12-2021 Annexure-A bearing s.no. 260 has been dropped.

#### **Para-4 (A) Expenditure Rs. 1.51 Lakhs on repairs/overhauling of College Bus JKB-5776**

The college has written a letter to the Ex. Engineer Mechanical Division Baramulla vide this office letter No. B-5/1068 dated: 11-05-2002 for overall checking/repairs of the college Bus No. JKB-5776. Who in return vide their letter No. AEE/US/82-83 dated: 13-05-2002 refused to conduct the repairs of the said bus. After getting the report from the Ex. Engineer Mechanical Division. This office floated a tender vide this office No. GCB/Pur/Ask/Veh/1109-17 dated: 14-05-2002 followed by this office No. Pur/Veh/1283-87 dated: 24-05-2002 by giving vide publicity in the local dailies. After all requisite formalities a supply order was placed in favour of M/s. Amarjeet Auto Electrical Works, 36 Nanak Bhawan Baramulla vide this office No. DCB/Veh/1428-30 dated: 12-06-2002. It is worthwhile to mention vide your latest communication No. AIC/S/2021-22/99 dated: 09-12-2021, Annexure-A bearing s.no. 259 stands dropped.





AIR 2/2011 to 01/2016  
Para -1 Section II-A

After perusal of the original Audit Inspection Report vide No. SS-HQRS/SGR/AIR/2016-17/350-52 dated: 20-06-2016 the detailed report envisages that there is a huge correspondence between the higher authorities for cause of delay of acquisition of the land. The report itself reveals that some court cases also delayed the cause of acquisition of the land. In short there is no delay on the part of this college as the higher authorities has been informed regarding the subject matter on an off. The award has also been cancelled now vide Order No. HE/Plan/148/2015 dated: 09-05-2017 (copy enclosed) efforts at the higher level are on for the acquisition of the said land. Hence the para may kindly be dropped.

**Part-1 (iii) Short realization of Pool Fund of Rs. 23.96 Lacs.**

Year	Admission	Realization of Pool Fund
2011-12	2886	2034400 680500 13900 <b>2728800</b>
2012-13	2792	3005100
2013-14	2491	92400
2014-15	2294	936500 1499400 <b>2435900</b>
2015-16	2012	1000000 114050 625150 11550 <b>1750750</b>

A number of students who are enrolled in the college leave afterwards by cancelling their admission and the fee of them are refunded thereof. Hence para may kindly be dropped.

**Para-4 Purchases without invitation of tenders resulting in irregular expenditure of Rs. 39.10 Lacs.**

In compliance to the instructions provided by Audit no purchases more than 5000/- has been made without inviting tenders. But some purchases have been made through the registered dealers in the interest of general administration on the fag end of March vide supply order No. GCB/Pur/96-100 dated: 05-04-2013 for the betterment and upliftment of the students education system in the college to avoid difficulties faced by them.

**Para-4 (a) Non deduction of service tax of Rs. 4.10 Lac**

Regarding payment an deduction of taxes has been made after taking into consideration all the procedures in vogue at the time of making the payment. No lackadaisical/lanquid approach has been adopted while making the payment to the concerned and nothing has been avoided in this behalf. Hence para may be dropped.

**Para-4 (b) Non deduction of Income Tax of Rs. 0.39 Lacs**

With reference to your latest communication No. AIC/S/2021-22/99 dated: 09-12-2021 no lanquid approach has been adopted while making the payment to the concerned.

**Para-5 Excess cost of construction of Rs. 27.60 Lacs**

This office communicated to the SE R&B Circle Baramulla vide this office letter No. GCB/C-7/2848-51 dated: 08-11-2014 for execution of work as per his letter No. AEEB/HQ/785 dated: 23-12-2013 but no response was heard on this behalf. It is pertinent to mention here that the Re-Accredited by NAAC Bangalore was ahead to visit the college. But after a lapse of time there was no other alternative to get the approved programme to be constructed. The proposal for which the SICOP came forward and start the work and there was no excess cost of construction of 17.60 Lacs being without wasting the time and further escalation of cost of work in future. Kindly drop the para.

*[Handwritten signature]*



**Para-6 Recovery of excess pay of placement arrears of Assistant Professors to the extent of Rs. 6.70 Lacs.**

The arrears to the officers have been paid as per order No. 238-HE of 2010 dated: 24-05-2010 (copy enclosed) and vide Govt. SRO No. 284 dated: 03-09-2009 Rule 9(iii). The copy of service book of the concerned is enclosed which reveal that no excess is paid to the concerned. Hence para may be dropped.

**Para-7 Test check of acquaintance Roll – Grant of excess HRA of Rs. 1.64 Lacs.**

- i. Shri Sheikh Aijaz Bashir, Associate Professor Electronics has been awarded teacher fellowship vide Govt. Order No. 174/HE of 2009 dated: 13-08-2009 and extended the fellowship vide Govt. Order No. 401-HE of 2011 dated: 13-12-2011 (order copies enclosed). The HRA has been paid to him as per the Govt Order No. (g) training in India Rule 7 of schedule xxii of JK CSR Volume-II (copy enclosed) for regulation of HRA in favour of incumbent at its level.
- ii. Shri Hilal Ahmad Bakshi, Assistant Professor Physics, the officer joined this office on 06-08-2012 and he has been paid salary upto 07/2012 in the office of S.P. College Srinagar. This office has only paid arrears on account of HRA @ 17.5 Lacs for that period w.e.f. 06/2010 to 05/2011 as per your half margin report for services rendered therein and no excess has been paid to him, the LPC and his joining report is enclosed justifying the period of drawl of salary in the S.P. College Srinagar. Hence the para may be dropped.

**Para-8 (i) Purchase of Books – Deviation from procedure thereof resulting irregular expenditure of Rs. 2.59 Lakhs.**

With reference to your latest letter No. AIC/S/2021-22/99 dated: 09-12-2021 bearing s.no. 428 Annexure-B the assurance and certification is as under:

The Rule 5.9 of JK Book of Financial Powers has been implemented and only the order is placed in favour of the booksellers who are the members of Federation of India Booksellers and Publishers and who provide the highest discount while supplying the books to this institution. No lackadaisical approach is adopted and rules are implemented strictly. Hence para may kindly be dropped.

**Para-9 Test check of Library Records – Outstanding of Books**

The para has been dropped vide your latest communication No. AIC/S/2021-22/99 dated: 09-12-2021 bearing s.no. 261.

**AIR 2/2016 to 04/2020**

**PART – II - A**

**PARA – I Misutilization of Common Pool Fund to the tune of Rs. 235.97 Lakhs**

Various amounts has been transferred to the Central Pool Fund during the Audit periods as latest communications and letter No. HE/Acctts/Pool Fund/2020-21/219 dated: 20-04-2020 and this office No. GCB/Acctts/89-91 dated: 24-04-2020 and N. 4042-44 dated: 11-10-2018. Various amounts are retained in the college fund for incurring certain expenditure viz-a-viz remuneration to the academic staff strictly as per the instructional orders of higher authorities of the education department. The expenditure to the tune of Rs. 235.97 Lakhs has been incurred on the remuneration to the academic arrangement staff vide Order No. 88-HE of 2020 dated: 22-10-2020 and No. 122-HE of 2013 dated: 08-10-2013. Some petty works have also been held as per orders of the Higher Education Department as vide Govt. Order No. 224-HE of 2015 dated: 23-07-2015 (copies enclosed). Hence it is requested kindly drop the para with reference to the documentary evidence enclosed.

**Para-II Non implementation of EPF scheme and consequent providential loss of Rs. 73.84 Lakhs (Principal amount) to Need Based Workers**

The scheme has not been implemented in any college of the Kashmir and no directions received from higher authorities regarding those employees as they are being paid out of local fund. The services are not included as daily wage records. Hence para may be dropped.



**PART – II B**

**Para-1 Locking up of capital of Rs. 20.00 Lakhs provided for construction of Media Block**

With reference to your latest communication vide your No. AIC/S/2021-22/99 dated: 09-12-2021. The para is in Annexure-B for assurance and certification which is as under:

The audit report itself reveals that there is no fault on the part of the College authorities. The funds to the tune of Rs. 20.00 Lakhs has been released to JKPC Ltd. And utilized same by the executing agency as per their utilization certificate for the execution of work by way of earth cutting etc. The Hon'ble Minister Higher Education Department stopped the work vide their communication No. HE/Plan/90/2015 dated: 09-2015. The application for accord of Administrative Approval is enclosed for perusal. The college has made its best efforts vide various communications latest vide this office No. GCB/C-7/Media Block/1342-45 dated: 28-09-2020 to start the work but nothing resulted. The para may kindly be dropped.

**Para-2 Construction of Work Building/Renovation Works without observing codal formalities – Irregular expenditure of Rs. 533.71 Lakhs.**

With reference to your latest letter No. AIC/S/2021-22/99 dated: 09-12-2021 Annexure-B s.no. 423. The college is the monitoring agency only and make coordination with the executing agencies for completion of works in its due stipulated time. The SICOP and executive Engineer R&B Division has conducted the job after fulfilling all requisite formalities regarding the subject and handed over to them to the college authorities completed as per nomenclature of work.

**Para-3 Diversion of funds from one component to another under RUSA 2.0 Lakh**

The para stands dropped vide your latest letter No. AIC/S.2021-22/99 dated: 09-12-2021 Annexure-A s.no. 256

**Para-4 Awaited final work done/Accounts against advance of Rs. 675.48 Lakhs released to various executing agencies**

The audit party has repeated three works in Annexure-3 of para-2 hence total amount shown in Annexure-5 = 675.48 Lakhs. The repeated amount is Rs. 26.94 + Rs. 37.62 + Rs. 15.95 + 111.83 = Rs. 192.34 Lakhs. Balance 483.14 Lakhs viz-a-viz is amount Rs. 417.25 + 65.89.

i.	Construction of 08 roomed double storied additional lecture block	Rs. 417.25 Lakhs
ii.	Providing/Fixing of ceiling in 2 <sup>nd</sup> floor of Girls Hostel	Rs. 65.89 Lakhs
	Total	Rs. 483.14 Lakhs

The works have been executed as per procedure under rule. The agencies had handed over the buildings to the college and are functioning and providing facilities to the students.

**Para-5 Non recording of revenue entries to the extent of Rs. 5.70 Lakhs in cashbook and its irregular credit to the college maintenance Fund**

The amount has been reflected in the cashbook by remittance to the treasury vide various entries in the cash book as per Tr.No. and date. As per rule the MANUU, IGNOU and IMPA charges are collected for academic arrangements and are met for local fund. So far as the handed over an taken over charges are written wherever there is cash in hand or balances in the bank cashbook. Whereas the cashbook coincides from receipt side as well as payment side. The handed over taken over file has been maintained in the office.

**Para-6 Irregular purchases worth Rs. 109.14 Lakhs from open market without fulfilling of codal formalities**

With reference to your latest communication No. AIC/S/2021-22/99 dated: 09-12-2021 with Annexure-B s.no. 426. Assurance and certification is as under:

The amount shown to the tune of Rs. 109.14 Lakhs is the aggregating amount arrived at from the financial years 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 of five years with repeated some figures twice. The short vouchers have been clubbed paid to the different agencies within competence of the Principal against proper receipt and formalities fulfilled thereof. The detail of vouchers is as under:



S.No.	TV No. & Date	Amount	Detailed reply
1.	860 dt. 29-03-2016	76073	Th vouchers have been paid after fulfilment of all requisite formalities. 1. Paid to Khaleeq Enterprises = Rs. 18052.00 2. Paid to M/s. Laboratory Sales Corp. Rs. 58021.00 Total = Rs. 76073/-
2.	358 dt. 29-03-2016	199761	The amount shown/audited is incorrect whereas the actual amount drawn is Rs. 100761/- the detail is: 1. 31506/- 2. 33503/- 3. 35752/- Total 100761/- The agencies have supplied the scientific items for college laboratories for practical purpose to the students 1. 4746/- 2. 9647/- 3. 20296/- Total 34689/- 1. 12987/- 2. 3720/- Total 16709/- The scientific material was received from Biotech Scientific System Srinagar for scientific material for college laboratories.
3.	185 Dt. 16-11-2016	51396/-	The few amounted vouchers have been paid to different agencies for procuring scientific items for laboratories for practical purpose to the students after inviting tenders and other formalities 1. 4746/- 2. 9647/- 3. 20296/- Total 34689/- paid to M/s. Lab. Sales Corporation Srinagar
4	221 Dt. 22-03-2017	75000/-	The amount is paid to Manager SICOP Baramulla semi Govt. agency for supply of hardcoke to this college after issuing the supply order No. 2398-24 k dated: 16-11-2016 after duly approved by the College Committee for heating arrangement to the students in college during winter session.
5	25 Dt. 30-03.-2017	373286/-	Paid to semi Govt. Financial Advisor/CAO SICOP Srinagar on account of furniture items sanctioned vide Govt. Order No. 130-HE of 2017 dated: 03-03-2017 with supply order No. GCB/Pur/3972-74 dated: 11-03-2017
6.	28 Dt. 31-03-2017	357920/-	The tender notice No. 246-47 dated: 16-05-2016 supply order No. 3070-72 dated: 09-01-2017
7.	162 Dt. 14-03-2018	105000/-	The printers and other equipments have been purchased in the interest of students education after fulfilment of all codal formalities: 1. M/s. Computer Galaxy = Rs. 38000/- 2. M/s. B.Com Computer = Rs. 67000/- Total Rs. 105000/-



8.	111 Dt. 10-09-2018	40150/-	Purchase of Printer/Cartridges have been purchased in the interest of general administration after fulfilment of requisite formalities.
9.	70 Dt. 21-02-2019	50420/-	A Laptop is purchased after fulfilment of requisite formalities in the interest of general administration.
10.	02/4202 Dt. 16-12-2019	500000/-	After floating tenders and other documents the Desktop Computers are purchased from M/s. K.S. Enterprises for office use for to computerize all the sections of the college for its smooth functioning and is accordingly functioning.
11	223 Dt. 28-12-2012	72300/-	The power backup is also purchased from M/s. Computer Galaxy after fulfilment of all codal procedures
12	227 Dt. 30-12-2019	646318/-	The Desktop Computers are purchased in the interest of general administration after fulfilment of all codal formalities and are functioning smoothly thereby educating the students in particular and administration of the college in general.
13	230 Dt. 31-12-2019	147500/-	The landscaping machinery items are purchased after fulfilment of codal procedures and are functioning in the beautification of the college lawns etc.
14	232 Dt. 30-12-2019	779200/-	The hardcoke causes the pollution and after its ban the college purchases the gas heaters for heating purposes to this college during the various winter sessions after fulfilment of all codal formalities.

The aggregating amount of the audit to the tune of Rs 109.14 Lakhs has been repeated twice in their Annexure-6 enclosed which are as under:

Amount	S.no. of Annexure-6	Repeated figures in Annexure-6 with s.no.
141644	22	39
88279	23	42
180090	24	43
482894	25	45
557850	26	49
374390	27	50
103400	28	52
315377	29	53
84060	30	54

In view of the above facts the queries held may be dropped.

**Para-7 irregular purchase of books worth Rs. 38.16 Lakhs**

With reference to your latest communication No. AIC/S/221-22/99 dated: 09-12-2021 bearing s.no. 427, the aggregating amount held by the audit party is of five years period i.e. 2015-16 to 2019-20. All requisite formalities have been fulfilled while purchasing the books for the college library. The books and periodicals have been selected from the leading publishers and order is placed to the publishers who are the members of Book Federation of India at highest discount only as per terms and conditions for the year 2015-16 to 2019-20. In view of the detailed report above para may kindly be dropped.

**Para-8 Incompletion notice in filling Income Tax Returns with acceptance of invalid documents consequent loss of revenue to the extent of Rs. 32.78 Lakhs the rule in vogue**

The para is not repeated in the inspection report 05/2020 – 07/2021 conducted upto 09-09-2021 further the reply is reproduced as per latest letter No. AIC/S/2021-22/99 dated: 09-12-2021 bearing s.no. 428 Annexure-B. The tax is deducted at source from the salaries of the employees as per Section 192 of the Income tax Act 1961 in letter and spirit. The documents as have been received by the institute from the Govt. servants are well scrutinized and only those documents which are valid as per



Act are accepted after due attestation from the Govt. servants. The documents have been prescribed in the office and where presented to the Audit Party for further check. It is to mention here that house loan rebate was given to the employees in Income Tax after production of the certificate from the banks/load agencies etc. which is the only document as per the s.no. 2 Income Tax Act 1961. The instructions of the audit have been noted for future. Annexure-8 was not attached and para may be dropped.

**Para-9 Non utilization of Local Fund accumulation of huge balances of Rs. 262.00 Lakh**

This para is also not been repeated in the inspection report of 05/2020 to 07/2021 conducted vide AGs letter No. AMG-1K06/Audit/HM-01 dated: 01-07-2021. The reply is further reproduced as per your latest letter No. 99 dated: 09-12-2021 Annexure-B S.No. 429. The local funds are utilized for benefit of students while taking due care of the utilization of specific funds for specific purpose. It is to noted here that funds are used as per the powers and competence of the DDO and instructions from higher ups as well.

**Para-10 Irregular engagement of local fund employees – Payment of wages of Rs. 148.47 Lakh thereof.**

With reference to your latest communication No. AIC/2021-22/99 dated: 09-12-2021 Annexure-B S.No. 430 the certification is as under: The engagements have been made prior to year 2010 against proper orders and as such no regular engagement has been made after 2015. Local Fund employees and need based workers have been employed on the basis of local funds and are paid from the said funds as per orders instructions received from higher authorities from time to time.

**Para-11 Irregular payment of arrears Rs. 40.62 Lakh against old cases in violation of rule**

These are not old cases, the officers are working in this college and have been paid as per the Govt. order issued under No. 83-HE of 2018 dated: 12-02-2018. The amount for the three years have already been reflected in the budget estimates and requisitions accordingly to the higher authorities. The fixation of their service records reveal that increment are paid step by step without violation of any rule and their pay is accordingly updated. The audit visiting next shall be shown the service records of the officers on spot. Kindly drop the para

**Para-12 Irregular payment of Conveyance charges to the Principals and Local Fund Dealing Assistants recovery of Rs. 4.52 Lakhs**

With reference to your latest communication No. 99 dt 09-12-2021 Annexure-B s.no. 432. No conveyance charges are paid to Principals and other dealing Assistants now. In ancient times some conveyance charges have been paid vide Govt. Order No. 375-HE of 2003 dated: 20-10-2003 copy enclosed.

**Para-13 Recovery on account of excess HRA amounting to Rs. 2.74 Lakh from Shri Nisar Iqbal Wani, Assistant Professor**

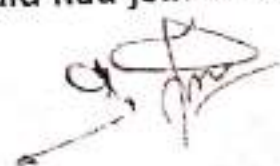
The Officer has been awarded teacher fellowship vide Govt. Order F.No. 27(TF-45/2015/NRCB) dated: March 2016 with permission order No. 241/HE of 2016 dated: 04-07-2016. the officer was performing his duties by giving fellowship award at Jamia Millia Islamia New Delhi and HRA has been paid as per rule of House Rent Allowances and City Compensatory Allowances Rule 1992 Rule 7 (e) which reads as under

e-training in India:

- i. A Govt. servant wheather permanent or temporary. Who is sent on training in India and whose training is treated as duty under Article 14 (B) of Jammu & Kashmir Civil Services Regulations shall be entitled to draw during entire period of such training city compensatory allowance and house rent allowance at the rates admissible to him from time to time at either the place of training or the place of duty from where he proceeded on training which ever are more favourable to him.

**Para-14 Non observance of Hon'ble Court judgement lead to avoidable extra payment of interest of Rs. 0.77 (single case)**

Your latest communication No. 99 dated: 09-12-2021 s.no. 434 of Annexure-B the assurance certification is as under. The official to whom the payment has been paid had joined this institution





on 18-05-2016 joining order enclosed. Out of four petitioners and other three officials were not working in this college. The arrears had been paid to him vide TV No. 17 of 08/2016 vide Govt. letter No. HE/SWP/1624/2012/224 dated: 16-06-2016 (copy enclosed). Hence kindly drop the para.

**Para-15 Mis utilization of local fund of Rs. 1.77 Lakh**

The local fund workers are meant for administration and are paid in the interest of upliftment of students education. The payment to the local fund/need based workers has been a customary practice to provide the wages to them out of local fund and after receiving the necessary directions from the higher authorities. So far as some minor works regarding purchase of Bajri Tractor and sand./bolders were purchased from the labourers working in the stone kori Khanpora are not registered and they provided the hand written bill and is paid after recommended by the college working committee and is within competence of the powers of the College Principal.

**Para-16 Irregular payment of mobile charges of Rs. 0.21 Lakh recovery thereof**

The two Principals of this office of different periods have been paid by involving speedy disposal of govt. work through electronic devices like mobile and it reduced the communication in person involving TA/DA and POL charges which are saved thereof. The facilities like the text with audio/video/messaging application from online meetings and other such things in time have been speedily communicated to the higher ups in the interest of general administration.

**Para-17 Unadjusted imprest of Rs. 0.39 Lakh due to non observance of Local Fund guidelines and other discrepancies.**

**Audit Annexure-13**

S.No.	Name of the employee	Amount outstanding	Remarks
1	Prof. Z. S. Khan	3000	Inchage Hostel
2	-Do-	10000	Yoga Day
3	Prof. Nuzhat Rehman	5000	-do-
4.	Prof. Rakhmat Shah	6600	2018-19
5.	Shri A. R. Malik	2000	-do-
6.	-Do	5000	2019-20
7.	Shri Mohd. Younis Bhat	7000	-do-
	TOTAL	38600	

The above table showing advances regarding the matter shown against each has been adjusted on various page numbers of record books of this office like page no. 108, 148, 149, 270, 303, 560 and cash amount of Rs. 7000/- Hence para may be dropped.

**Best Practice**

Thanking for your recommendations in maintenance of records and speedy disposal of all communications by adhering the procedures and instructions of the Govt. from time to time. The audit directions give us inspiration and guidance for future in maintenance of office record to the credit. Thanking once again with anticipation.

*[Signature]*  
 Govt. Degree College  
 Baranulla





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



No:-AMG-I K06 /2020-21/ CA/HM-08

Dated: 31- 8 - 2021

Principal  
Govt. Boys Degree College,  
Baramulla

Subject: - Excess engagement of helpers resulting irregular expenditure of Rs.113.20 lakh

As per the information furnished, 04 posts have been filled against the sanctioned strength of 11 posts of class 4<sup>th</sup> employees indicating 07 vacant post in r/o Lab /Lib Assistant / orderly. Against the 07 vacant post, 48 no. of persons have been engaged as helpers in various cadres on consolidated emoluments which have been met from local fund indicating excess engagement of 41 helpers. Amounts of Rs.113.20 lakh have been paid to 48 helpers as emoluments for 15 months w. e. f. 05/2020 to 07/2021 resulting irregular expenditure of Rs.113.20 lakh. Criteria on the basis of which 48 helpers have been engaged against the vacancy of 07 post was not found on record nor any sanction (showing the number up to which helpers can be engaged) was found on record for engagement of helpers against the vacancies till filled. This needs to be justified to audit.

S.No.	Name of the post	Sanctioned strength	Effective	Vacant
01	Lab. Assistant	06	01	05
02	Lib. Assistant	01	01	0
03	Orderly	04	02	02
	Total	11	4	7

**Wages paid by debit to Local Fund**

S. No.	Name of the fund	Wages drawn
01	BCA fund	2691596
02	Pool fund	6080151
03	Vocational Fund	669091
04	PG Mathematics Fund	1879209
	Total	11320047

  
Sr. Audit Officer

AMG-I K06





**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE PR. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.**



No:-AMG-1 K06/2020-21/CA/HM-09  
Dated: 31 08 - 2021

**Principal  
Govt. Boys Degree College,  
Baramulla**

**Subject: - Undue financial benefit to employees by given rebate under different Sections in violation of income tax rules.**

As per income Tax Act every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustment being made from the last salary payable before the end of March. Every person whose taxable income exceeds the maximum amount which is chargeable to tax has to file a return with the Income Tax officer in the appropriate form. Test check of records of this college revealed that the rebate of income tax has been given in favour of following Professor's / Assistant professors under different Sections of income tax given against each. As such fresh income tax may be worked out and less income paid be recovered from his / her monthly salary and same may be credited to income tax head.

S. No.	Name of the officer / official	Rebate	Section of Income Tax Act
01	Sh. Naseer Ahmad Gilani (Associate Professor Mathematics)	140196	As per the certificate issued by the J&K Bank an amount of Rs.125589/- has been worked out as interest but rebate was given to an extent of Rs. 140196/-Excess rebate of Rs. 14607/- needs proper justification.
02	Sh. Tahir Habib (Associate Professor English)	60000	Rebate was given under section 80DDB but the disease was not enlisted under section 11DD of income tax act.
03	Sh. Moheemad Salam Bhat	60000	Rebate was given under 80 DDB but medical certificate



	(Associate Professor Botany)		was neither countersigned by M. Supdt nor CMO
04	Sh. Naseer Ahmad Gilani (Associate Professor Computer Applications)	60000	Rebate was given under section 80DDB but the disease was not enlisted under section 11DD of income tax act.
08	Sh. Mudasir Ahmad Najar (Assistant Professor English)	260000	As per the certificate issued by the J&K Bank an amount of Rs.185689/- has been worked out as interest but rebate was given to an extent of Rs. 200000/-Excess rebate of Rs. 14311/- needs proper justification. & Rebate was given in under section 80DDB for Rs. 60000/- but the disease was not enlisted under section 11DD.
09	Mohammad Yaqoob Lone (Assistant Professor Zoology)	60000	Rebate was given under section 80DDB but the disease was not enlisted under section 11DD of income tax act & medical certificate was neither countersigned by M. Supdt nor CMO.

The undue rebate has been given under different Sections of Income tax as detailed above. The tax needs to be calculated a fresh and recovery be made from the salaries of concerned officers / officials and credit to income tax head under intimation to audit.



Assistant Audit Officer

AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



Principal  
Govt. Boys Degree College,  
Baramulla

No:-AMG-I K06 /2020-21/ CA/HM-10

Dated: 1 - 9 - 2021

Subject: - Un-authorize payment Rs. 4,78,447/- on account of D.A, HRA, CA and Medical Allowance.

For conducting the Municipal /Panchayat Elections -2018. The Government of Jammu and Kashmir announced the payment of one-month additional salary/wages/remuneration as the case may be vide order No 1789 GAD of 2018 dated 21-12-2018 in respect of the employees as were deployed for conducting the said election. The payment was to be made strictly as per Art 27 of J&K CSR volume- I. Art 27(b) of J&K CSR volume- I. Art

Art 27 and Art 27 (b) of the J&K CSR volume-1 provides that salary means the sum of pay and acting allowance, or charge allowance under Art 85 of chapter VIII. Further Note 2 below Art 27 (b) envisaged that salary does not include local allowance House rent allowance deputation Allowance travelling allowance whether daily, monthly or yearly.

Scrutiny of the records revealed that an amount of Rs 32,04,197/- including D.A, HRA and Medical allowance was paid as full salary to 54 employees who were deputed for election duty of the Zone. As per above rule only basic pay and no other allowances like D A, House rent allowance and Medical allowance was to admissible for the performing the election duty. Thus payment on account of D.A, HRA and Medical allowance was in contravention to the above rule. An amount Rs. 4,78,447/- on account of D.A, HRA, CA and Medical Allowance needs to be recovered from these employees under an intimation to audit.

Total employees	Basic pay	DA	HRA	Medical	CA	G. Total
54	2725750	242919	215928	15900	3700	3204197

Sr. Audit Officer

AMG-I K06





**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.**



No:-AMG-I K06 /2020-21/ CA/HM-11p .  
Dated: 1 - 9 - 2021

**Principal  
Govt. Boys Degree College,  
Baramulla.**

**Subject:- Non-affixing of Revenue stamps on pay bill registers and travelling bill registers resulted in loss of about Rs. 0.05 lakh to state exchequer.**

Rule 2-32 of Jammu and Kashmir Financial code Vol-1 provides that receipts for all sums exceeding Rs. 200/- must be stamped unless they are exempt from stamp duty in accordance with the provisions of Stamp Act as applicable to Jammu and Kashmir. The office authorities DDO was responsible to obtain cost of revenue stamps or deduct the cost of revenue stamps and after its purchase from treasury or stamp vendor get affix the same on the Acquittance rolls.

Audit noticed that during the period covered under present audit office has not affixed the Revenue stamps on the pay bill registers, travelling expense registers and Contingent Registers in contravention to above codal provisions which has resulted in loss of more than Rs. 5100/-(Rs2x170x15) for the period covered under present audit only i.e 05/2020 to 07/2021. This may be justified to audit.

  
Asst. H. Subj. -

  
Assistant Audit Officer  
AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



No:-AMG-I K06 /2020-21/ CA/HM-12  
Dated: 1 - 9 - 2021

Principal  
Govt. Boys Degree College,  
Baramulla

Subject: -Test Check of Rashtriya Uchchatar Shiksha Abhiyan (RUSA)

Rashtriya Uchchatar Shiksha Abhiyan (RUSA) is a Centrally Sponsored Scheme, launched in 2013 aims at providing strategic funding to eligible state higher educational institutions. The RUSA focuses on better quality of state higher education institutions. The aim is to achieve mass access to higher education with high quality standards. States must ensure that all their institutions adopt NAAC accreditation as the mandatory quality assurance framework, and simultaneously seek to upgrade the overall academic quality by implementing reforms. They will be encouraged to promote research and innovation in their institutions. The central funding in the ratio of 60:40 for general category states, 90:10 for special category states and 100% for Union Territories would be norm based and outcome dependent. The funding would flow from central ministry through the state governments/ union territories to the State Higher Education Councils before reaching the identified institutions.

The action plan under Component Infrastructure grant to college under RUSA-2.0 was as under: -

S. No.	Item of work	Type of work	Cost	Agency
01	Constr. Of main building	New Constr.	100.06 ✓	R&B Deptt.
02	Up-gradation of Laboratories	Up-gradation	48.00 ✓	R&B Deptt.
03	Up-gradation of Libraries	Up-gradation	11.77 ✓	R&B Deptt.
	<b>Total (A)</b>		<b>159.83</b>	
04	Gymnasium facility	Procurement	7.00	
05	Equipment for lawn tennis and basketball court	Procurement	2.00	
06	Books / Journals etc.	Procurement	2.00	
07	Machinery & Equipment	Procurement	29.17	
	<b>Total (B)</b>		<b>40.17</b>	
	<b>Total A+B</b>		<b>200.00</b>	

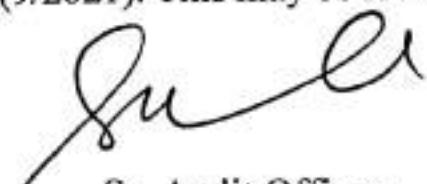


For the implementation of the scheme college authorities received an amount of Rs. 145.00 lakh under the scheme against which an amount of Rs. 23.97 lakh was incurred on procurement of equipment's and an amount of Rs. 121.02 lakh was advanced to Executive Engineer, R&B Division Baramulla for construction of Conference Hall and up-gradation of laboratories in the college. The details of expenditure incurred were given as under:-

S. No.	Component	Estimated cost	Approved cost	Allotted cost	Funds utilized	Status of work
01	Conference Hall	100.06	91.11	79.07 ✓	82.97	100% Work complete
02	Up-gradation of Laboratories	48.00	38.57	34.34 ✓	30.81	100% Work complete
03	Up-gradation of Library	11.77	09.61	07.19 ✓	07.24	100% Work complete
	<b>Total (A)</b>	<b>159.83</b>	<b>139.29</b>	<b>120.60</b>	<b>121.02</b>	
04	Procurement of Lab equipment	40.17	0	0	23.97	Procurement complete
	<b>G. Total</b>	<b>200.00</b>	<b>139.29</b>	<b>120.60</b>	<b>144.99</b>	

It could be seen from the above executive agency has incurred an amount of Rs. 82.97 lakh on construction of Conference Hall against the allotted cost of Rs. 79.07 lakh which has resulted in incurring of excess expenditure of Rs. 03.90 lakh. Similarly, on up-gradation of Library executive agency has incurred an excess amount of Rs. 0.05 lakh (Allotted cost Rs. 07.19 lakh and funds utilized Rs. 07.24 lakh). Incurring of excess expenditure was irregular and against the basic spirits of scheme guidelines / circular instructions issued vide No. MD/RUSA/2021-22/228-34 dated 29-07-2021 which needs proper justification to audit.

It was also seen that vide letter No. MD/RUSA/2021-22/918-920 dated 20-08-2021, as reported by Principal of the College to Mission Director that in spite of the repeated reminders and requests the executive agency has failed to start the construction work on boys' and girls' hostels. It is not understood how the above works has been shown 100% complete when the agency has not started the work of boys' and girls' hostels as on date (9/2021). This may be looked into and factual position intimated to audit.

  
Sr. Audit Officer  
AMG-I K06



**Allotment / expenditure in respect of Rashtriya Uchchatar Shiksha Abhiyan (RUSA)**

S. No.	Sanction No. & date	Amount released	Interest	Expenditure	Particulars
01	491-HE of 2019 dated 29-08-2019	10000000	26849	56800	External Hard Disk
02	GCB/3235 of 22-11-2019	0	83468	11200	4 Nos of Combo with token
	GCB/3733 of 13-12-2019	0	25553	23720	External Hard Disk
	GCB/3732 of 13-12-2019	0	10087	485475	Cost of Equipment
	GCB/3875 of 20-12-2019	0	2860	160389	Cost of Equipment
	GCB/4004 of 28-12-2019	0	6464	627730	Cost of Equipment
	GCB/4005 of 28-12-2019	0	9764	93550	Quick Heal
	GCB/4026 of 31-12-2019	0	4864	147400	Cost of Equipment
	GCB/4027 of 31-12-2019	0	0	139090	Cost of Equipment
	GCB/4028 of 31-12-2019	0	0	410800	Cost of Equipment
	C 102012647085 of 19-10-2020	1600000	0	0	
	GCB/1918-19 of 05-11-2020	0	0	146320	Adhesive Tags etc
	GCB/1916-17 of 05-11-2020	0	0	17325	Tripod etc.
	C 012135139508 of 05-02-2021	2900000	0	0	
	C032174136291 of 29-03-2021	0	0	77400	Flame photo-frame, digital balance
	<b>Total</b>	<b>14500000</b>	<b>169909</b>	<b>2397199</b>	

*Su a*



**Construction of Conference Hall / Up-gradation of labs.**

S. No.	Sanction No. & date	Amount	Particulars
01	GCB/4040 of 31-12-2019	3000000	Exen R&B Bla construction of Conference Hall / Up-gradation
02	GCB/4047-48 of 01-01-2020	2500000	Exen R&B Bla construction of Conference Hall
03	GCB/167-70 of 11-05-2020	2100000	Exen R&B Bla construction of Conference Hall / Up-gradation
04	GCB/2166-67 of 24-11-2020	1680000	Exen R&B Bla construction of Conference Hall / Up-gradation
05	C 032102604816 of 04-03-21	2200000	Exen R&B Bla construction of Conference Hall / Up-gradation
06	C0 32158462845 of 26-3-21	100000	Exen R&B Bla construction of Conference Hall / Up-gradation
07	C 062130525774 of 24-6-21	522000	Exen R&B Bla construction of Conference Hall / Up-gradation
	<b>Total</b>	<b>12102000</b>	







**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.**



**Principal  
Govt. Boys Degree College,  
Baramulla**

**No:-AMG-I K06 /2020-21/ CA/HM- 13  
Dated: 6-9-2021**

**Subject:- Review of Local Fund- Non-utilization of huge funds to the extent of Rs.215.99 lakh.**

In terms of provisions of Rule 2.2 (b) of the J&K Financial code Vol-1 receipts realized from the students on account of local funds relating to the fee of the students in Government Educational Institutions for extracurricular activities is to be spent strictly in accordance with the provisions of rules contained in the relevant fund rules which clearly means that the amount is to be spent for the purpose for which the fund has been raised for bona-fide betterment of student community. Test check of the records revealed that an amount of Rs. Rs.215.99 lakh had got accumulated in various Institutional development funds viz Local fund etc. as per the details given below:-

S. No.	Name of the Fund	Closing balance ending 7/2021
1.	BCA Fund	4655001
2.	Subject Tour Fund	1871208
3.	Furniture Fund	1508039
4.	Pool Fund	1427227
5.	Magazine Fund	1279326
6.	Vocational Fund	1087575
7.	Social Activity Fund	924712
8.	PG Math Fund	857059
9.	Stationary Fund	825043
10.	Students Aid Fund	682712
11.	Medical Aid Fund	683405
12.	Department of Science & Technology Fund	641017
13.	Edu Sat Fund	590298
14.	Higher Education Journal Fund	479221
15.	PG Psychology	459471
16.	MCA Fund	437530
17.	CPE Fund	409170
18.	Red Cross Fund	409013
19.	NSS Fund	392839



20.	University Fund	307093
21.	EVS Fund	288937
22.	Lab Improvement Fund	247427
23.	RUSA	170710
24.	Students Service Fund	169822
25.	College Maintenance Fund	133781
26.	Motor Vehicle Fund	113218
27.	Misc. Fund	119947
28.	Games Fund	96158
29.	Add-on-Course Fund	84830
30.	UGC Development Fund	57183
31.	Service charges Fund	47556
32.	Research Project of UGC Fund	40958
33.	Reading Room Fund	38559
34.	Hostel Fund	28457
35.	Relief Fund	25810
36.	UGC Vocational Fund	8458
37.		21598770

It was observed that the College authorities had not utilized the funds for the betterment, development and for providing facilities to student community for raising the standards of teachings in the College to high levels which has resulted in accumulation of the huge balances in saving bank accounts. Non- spending of funds for the purpose for which it was raised has not only deprived the student community/beneficiaries from the intended benefits but also led to non-achievement of desired extra curriculum activities. This needs to be justified to audit.

Further test checks of Local Fund cash books from 04/2020 to 07/2021, it was observed that a considerable amount has been drained out from the said accounts on account of wages for the employees engaged against Local Fund. College authorities have engaged employees despite the fact that the College has its own staff in full on rolls. Moreover, the procedure adopted for their engagements may be known to audit.



Sr. Audit Officer  
AMG-I K06





**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.**



**No:-AMG-I K06 /2020-21/ CA/HM- 14**  
**Dated: 6 - 9 - 2021**

**Principal  
Govt. Boys Degree College,  
Baramulla**

**Subject:- Test check of library records-outstanding of books**

As per library rules, the books are issued to the teaching staff as well as students for a period of 14 days thereafter the books shall require to be either returned back to the Library or got re-issued after renewal for further period. However, the perusal of records revealed that a good number of books lend to the teaching staff / students from the College library have not been returned at all and continue to remain outstanding since long as listed in the Annexure enclosed to this HM. It was not clear as to how the NOCs were issued in favour of the ex-staff members without liquidating the outstanding books therefore, needs justification. Besides, the steps may be taken to recover the books from the defaulters under intimation to audit.

  
Assistant Audit Officer

AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



Principal  
Govt. Boys Degree College,  
Baramulla

No:-AMG-I K06 /2020-21/ CA/HM- 15  
Dated: 6- 9 - 2021

**Subject:-** Execution of works without invitation of tenders through SICOP. Rs.184.83 lakh


As provided vide Rule 9.11 of the J & K Financial Code VOL-I, all Government works must be got executed through the agency of Public Works Department. During the test check of records viz construction files and allied records it was revealed that department has allotted different construction works (details given below) to M/s SICOP without invitation in order to obtain most competitive and reasonable rates through wide publicity in electronic and print media. The exercise is aimed at ensuring transparency, economy and financial discipline in spending government money.

Circumstances / reasons with the comments of higher authorities which weighed upon the departments to have the works executed in gross violations of the provisions of rules and allotment thereof on nomination basis to a Corporation (SICOP) which does not have the mandate to execute the works. The SICOP has mandate only to aid, assist and promote Small Scale Industrial Units in the state. Therefore, allotting execution of construction works to SICOP without invitation of tenders was irregular and has resulted in un-authorized expenditure of Rs.184.83 lakh which needs proper justification to audit.

S.No	Name of work	Date of start	Estimated cost	Expenditure	Remarks
1	Restoration of leakages in roofing of main building	22-11-19	59.37	59.36	Complete
2	P/F of Angle Iron Mesh behind college & construction of panels	12-02-19	31.04	31.04	Complete
3	Construction of retaining wall near 08 roomed block with catchment drain	22-11-19	38.37	35.00	Complete



4	Construction of Bus Shed & Store	NA	18.85	9.43	In progress
5	Raising / repair of Mesh wire fencing around college	NA	66.71	30.00	In progress
6	Upgradation of Main Building, Electronics Building by way of plaster, painting, vitrified tiles and constr. Of septic Tanks.	NA	69.16	20.00	In progress
	Total		283.50	184.83	

  
Sr. Audit Officer

AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



No:-AMG-I K06 /2020-21/ CA/HM- 16

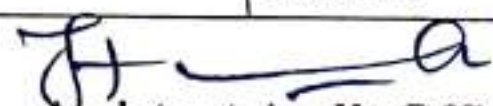
Dated: 6- 9 - 2021

Principal  
Govt. Boys Degree College,  
Baramulla

**Subject:- Purchase of books - Deviation from the prescribed procedure thereof resulting irregular expenditure of Rs. 2.07 lakhs.**

Under Rule (5.9) 11 of J&K Book of Financial Powers, it is stated that Principal of College shall place the Supply Order with those book sellers and publishers who are members of the Federation of Indian Book Sellers and publishers at the discount rates fixed annually by the Federation of Indian Book Sellers and Publishers or UGC strictly according to the procedure followed in Govt. of India and Universities etc. Further, a committee consisting of Commissioner Secretary to Govt. Higher Education will at the beginning of each financial year ascertains from the GOI/UGC and Federation of Indian Book Sellers and publishers the rates of discount applicable for that year and communicates the same to all purchasing officers. However, during test check of records, it was found that books worth of Rs. 2,07,432/- were purchased from different book sellers with a minimum discount rate of 24.50% in general in purchases during the period ending 07/2021 without ascertaining the actual rate of discount fixed by the Federation of Indian Book Sellers and publishers/UGC. Neither, any document was available indicating that the book sellers from whom the books purchased were the members of Federation of Indian Book Sellers and publishers. This deviation from the rules has resulted irregular expenditure of Rs. 2,07,432/- incurred on account of purchase of books as per the details given below. This needs to be justified to audit.

S. No.	Items	Total cost	Discount	Net paid
01	Books	24125	5911 (24.50%)	18214
02	Books	48558	11897(24.50%)	36661
03	Books	42437	10397(24.50%)	32040
04	Books	25900	6346(24.50%)	19554
05	Books	66412	16271(24.50%)	50141
	Total	207432		156610

  
Assistant Audit Officer

AMG-I K06





**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.**



No:-AMG-I K06 /2020-21/ CA/HM- 17  
Dated: 7 - 9 - 2021

**Principal  
Govt. Boys Degree College,  
Baramulla.**

**Subject:- Review of Local Fund- Mis-utilization of Sports Development Fund to the extent of Rs.07.32 lakh.**

In terms of provisions of Rule 2.2 (b) of the J&K Financial code Vol-1 receipts realized from the students on account of local funds relating to the fee of the students in Government Educational Institutions for extracurricular activities is to be spent strictly in accordance with the provisions of rules contained in the relevant fund rules which clearly means that the amount is to be spent for the purpose for which the fund has been raised for bona-fide betterment of student community. In case of Sports Development Fund, it shall be used for purchase of sports material and maintenance of play fields. Test check of the records revealed that an amount of Rs. 7.32 lakh was incurred on wages of need based staff which was irregular and totally against the basic spirits of fund guidelines. This needs to be justified to audit.

Total receipts including OB+ Interest	Expenditure on wages	Expenditure on sports activities etc.	Total expenditure	Closing balance
1138408	732448	372792	1105240	33168

Sr. Audit Officer

AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



No:-AMG-I K06 /2020-21/ CA/HM-18  
Dated: 7 - 9 - 2021

Principal  
Govt. Boys Degree College,  
Baramulla.

**Subject:- Review of Local Fund- Mis-utilization of Medical Aid Fund to the extent of Rs.2.79 lakh.**

In terms of provisions of Rule 2.2 (b) of the J&K Financial code Vol-1 receipts realized from the students on account of local funds relating to the fee of the students in Government Educational Institutions for extracurricular activities is to be spent strictly in accordance with the provisions of rules contained in the relevant fund rules which clearly means that the amount is to be spent for the purpose for which the fund has been raised for bona-fide betterment of student community. In case of Medical Aid Fund, it shall be used for maintenance of dispensary and purchase of medicines for first aid and minor ailments. It was however seen during the course of test check of Local Fund Records (Medical Aid Fund) that an amount of Rs. 2.79 lakh was incurred on salaries of Guest Faculty engaged in the College which was irregular and totally against the basic spirits of fund guidelines. This needs to be justified to audit.

Total receipts including OB+ Interest	Expenditure on wages	Expenditure on medicines etc.	Total expenditure	Closing balance
926888	279158	9325	288483	638405

  
Assistant Audit Officer

AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



Principal  
Govt. Boys Degree College,  
Baramulla.

No:-AMG-I K06 /2020-21/ CA/HM- 19  
Dated: 7 - 9 - 2021

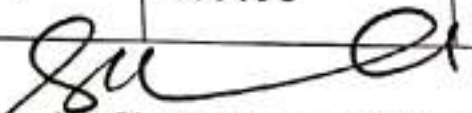
Subject:- Outstanding detailed accounts / utilization certificates worth Rs.179.06 lakh.

In accordance with the financial rules, all the advances are required to be adjusted within one month after completion of the assignment for which these were given and in case of non-rendering of detailed accounts, these are to be recovered in full, in one lump, from the concerned agencies / officials. Audit scrutiny revealed that the College has made huge advances to various agencies/departments for execution of works from time to time but no mechanism has been evolved by the College for their adjustment/recovery. The detailed accounts of which were still awaited.

It was seen that an amount of Rs. 179.06 lakh was advanced to below mentioned departments/agencies for construction purposes, execution of works etc. The College was required to monitor the proper and timely utilization of these funds by obtaining the detailed accounts/utilization certificates from the concerned departments/agencies so as to ensure that the funds had been utilized for the intended purpose and the benefits had reached the targeted population. No such action had ever been taken by the College for adjustment of these advances despite being repeatedly pointed out by audit.

The matter needs to be taken up on priority with the concerned departments/agencies, the latest position of amounts utilized by them may be got ascertained and unspent amounts, if any, lying with them, got recovered at an early date.

S. No.	Name of the work	Allotment	Expenditure	Agency
01	Construction of Admission Block	119.20	119.20	S.E Bla
02	Construction of Girls Toilet	10.00	10.00	S.E Bla
03	Establishment of skill center (Hub) Communications	50.00	49.86	S.E Bla
	Total	179.20	179.06	

  
Sr. Audit Officer (AMG-I K06)





**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.**



No:-AMG-I K06 /2020-21/ CA/HM- 20  
Dated: 08-9-2021

Principal  
Govt. Boys Degree College,  
Baramulla

**Subject:- Purchase of items worth Rs. 2.10 lakh without competitive bidding on Quotation basis.**

With a view to ensure economy in spending Government money, the requirement of each and every item of frequent/day to day use is required to be assessed realistically for the whole financial year and purchase thereof effected in bulk after giving vast publicity through the tender notice in leading newspapers to attract more and more competitions to arrive at reasonable rates.

Contrary to this, the purchases were noticed to have been made every now and then in piece meal without inviting tenders. Instead the office has every occasion resorts to quotations as in each case, three to four quotations are obtained from the dealers of choice not to speak of giving it a wide publicity on each occasion, thereby denying economy to the public ex-chequer. This needs proper justification to audit.

**Purchases made on Quotation basis**

S. No.	Bill No. & date	Amount	Particulars
01	SC/008 of 16-04-20	61000 ✓	Sanitizer materials (M/s Shah Chemicals)
02	764 of 05-05-2020	20237 ✓	ISO Propyl Alcohol (M/s Ahmad Scientific)
03	0421 of 12-05-2020	16755 ✓	Face Masks (M/s MAS Agencies)
04	4611 of 04-05-2020	6000 ✓	Sticker paper (M/s IEE AAR)
05	768 of 16-05-2020	22185 ✓	Different sanitizer items (M/s Ahmad Scient
06	0417 of 06-05-2020	12266 ✓	Different sanitizer items (M/s MAS Agencies)
07	0416 of 06-05-2020	13216 ✓	Sprayer Rico Italy (M/s MAS Agencies)
08	70 of 01-05-2020	3008 ✓	Empty bottles (Rehbar Traders Sopore)
09	30 of 18-04-2020	10531 ✓	Empty bottles (Rehbar Traders Sopore)
10	761 of 30-04-2020	20930 ✓	ISO Propyl Alcohol (M/s Ahmad Scientific)
11	121 of 01-01-2020	24255 ✓	Bee Hives (M/s Mahajan Furniture House)
	Total	210383	

  
Assistant Audit Officer

AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



No:-AMG-I K06 /2020-21/ CA/HM- 21  
Dated: 08-09-2021

Principal  
Govt. Boys Degree College,  
Baramulla.

Subject:- Un-authorized retention of Pool Fund of Rs.14.27 lakh.

Higher Education Department has created the Pool Fund for the good cause of developing adequate infrastructure in new colleges and for improving the facilities in colleges that have aging buildings and also for helping them to cope with the rush for admissions to degree courses. As per the instructions issued by the Govt. vide No. HE /Acctt. /Circular/2012-13/405 dated 04-07-2013, all colleges have to deposit pool fund, collected from students @Rs1050/student, in to Central Pool Fund maintained by the Higher Education Department at Civil Secretariat failing which no fund shall be allotted out of Central Pool Fund to the concerned college. Test check of the records revealed that Pool Fund was received to the extent of Rs.143.63 lakh (including interest) during the period of 4/2020 to 07/2021 against which an amount of Rs.63.55 lakh only was found deposited in the Central Pool Fund of Higher Education Department Civil Secretariat and in contravention to the fund guidelines an amount of Rs. 65.81 lakh was incurred irregularly on salaries / wages of staff. It may be mentioned here that an amount of Rs.07.46 lakh was also available as OB as on 01.04.2021 totaling amount to Rs. 14.27 lakh which was to be transferred to Central Pool Fund but has been kept in the account of the college till date in contravention of the above quoted order resulting un-authorized retention of Pool Fund of Rs.14.27 lakh as per the details given as under:-

Period	OB	Receipts	Interest	Total	Returned	Expenditure	C/B
04/20 to 03/2021	34.86	96.57	0.38	131.81	63.55	60.80	07.46
04/21 to 07/2021	07.46	11.77	0.05	19.28	0	05.01	14.27
		108.34	0.43		63.55	65.81	

Sr. Audit Officer

AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



No:-AMG-I K06 /2020-21/ CA/HM- 22  
Dated: 08 - 09 2021

Principal  
Govt. Boys Degree College,  
Baramulla.

Subject:- Preparation of budget proposals on un-realistic basis resulting in  
surrendering of funds to the extent of Rs.93.72 lakh.

For ensuring effective financial management funds are required to be utilized in full during the year. Para 3.2 of J&K Budget Manual provides that the budget proposals prepared by the Drawing and Disbursing officer should be realistic, so as to avoid savings/excesses, which other- wise could be utilized on needy sectors for fruitful purpose.

Contrary to this, during the course of audit, it was observed that for the financial years 2020-21 the office has not prepared budget estimates/proposals on realistic basis under the below mentioned components resulting in excess allocation of funds by the funds releasing authority. This has resulted in surrendering of funds to the extent shown against each in respect of Plan & Non-Plan Major head of account, during the years 2020-21 as per the details given below: -

Year	Allotment	Expenditure	Surrender
2020-21	1861.20	1767.48	93.72
Total			

Preparation of budget proposals on un-realistic basis needs proper justification to audit.

  
Assistant Audit Officer  
AMG-I K06





INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.



No:-AMG-I K06 /2020-21/ CA/HM- 23  
Dated: 09 - 09 2021

Principal  
Govt. Boys Degree College,  
Baramulla.

**Subject:- Execution of works without obtaining Administrative approval/Technical sanction to the extent of Rs. 708.79 lakh.**

Chapter IX rule 9.3 of Jammu and Kashmir Financial Code VOL.I envisages that no work should be taken up for execution or any liability incurred there against unless the same was Administratively approved/technically sanctioned by the competent authority and sufficient funds were available to cover the charge. The yearly Action plan/Works plan was to be drawn in advance and got approved by the competent authority. The correct estimates were to be prepared and submitted to the competent authority for check/approval. A test checks of records revealed that 25 no. of works were executed after incurring the expenditure of Rs.708.79 lakh against the estimated cost of Rs.747.39 lakh ended 03/2021 without obtaining the requisite Administrative Approval / Technical Sanction from the competent authority as per details given in below. This has resulted in irregular expenditure to the tune of Rs.708.79 lakh. The irregular expenditure incurred may now be got regularized by obtaining necessary AA/TS from the competent authority.

S. No.	Name of the work	Allotment	Expenditure
01	Construction of Admission Block	119.20 ✓	119.20
02	Construction of retaining wall	38.37 ✓	35.00
03	Leakage in roof of main college building	49.36 ✓	49.36
04	Providing and fixing of angle Iron	13.88 ✓	13.88
05	Establishment of skill center (spoke) fine arts	5.00	04.72
06	Establishment of skill center (spoke) Engg	10.00	09.91
07	Establishment of skill center (spoke) Food Tech.	10.00	09.93
08	Setting up of Industrial Skills	10.00	09.96
09	Construction of Bus Shed & Store room	18.85 ✓	09.43



10	Construction of Girls Toilet	10.00 ✓	10.00
11	Automation of Library / Up-gradation	10.00	09.86
12	Establishment of E-Content Generation	15.00	14.95
14	Construction of Bio Information Lab	17.00	16.96
15	Up-gradation of College building	20.00	20.00
16	Development of Browsing Center	20.00	19.82
17	Innovation & Incubation Center	35.00	34.87
18	Alrazia Chair for mental illness	25.00	16.71
19	Establishment of skill center (Hub) IT	50.00	49.99
20	Establishment of skill center (Hub) Communications	50.00	49.86
21	Digital / Interactive / Smart Class room	75.73	75.73
22	Augmentation of Infrastructure in academic	50.00	33.65
23	Development of Research Center	50.00	50.00
24	Raising / Repair of mesh wire	30.00	30.00
25	Providing of seating arrangement newly bud	15.00	15.00
	Total	747.39	708.79

*Sale*

**Sr. Audit Officer  
AMG-I K06**





**INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE Pr. ACCOUNTANT GENERAL  
(AUDIT) JAMMU & KASHMIR SRINAGAR.**



No:-AMG-I K06 /2020-21/ CA/HM- 24.  
Dated: 09-09 2021

**Principal  
Govt. Boys Degree College,  
Baramulla**

**Subject:- Non-deduction of SGST/CGST, income tax and labour cess from the bills of works contractors to the tune of Rs. 07.39 lakh.**

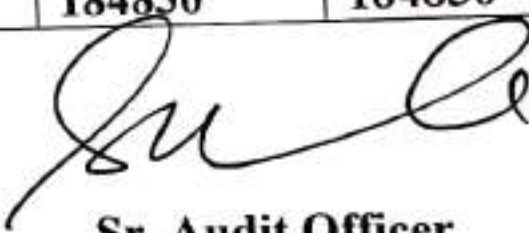
In terms of GST rules of 2017 all the agencies / contractors executing works contract were liable to pay SGST / CGST @ 1% each from the bills of the contracts. Perusal of records revealed that SGST/ CGST to the tune of Rs.3,69,660/- was not deducted from the bills of the SICOP contractors as per the details given below. Non deduction of GST from the contractor's bills has resulted in loss to the Government exchequer to the extent of Rs. 3,69,660/- which needs justification to audit. The necessary recovery may be effected under intimation to audit. Similarly, under Income Tax Act, income tax @ 1% was required to be deducted from the bills however it was revealed that income tax amounting to Rs.1,84,830/- has not been deducted from the contractor's bill. The necessary recovery may be done under intimation to audit.

Labour cess rules envisage that 1 percent of total cost of the work shall be deducted as labour cess and remitted through A/c Payee Cheque drawn in favour of Chief Executive Officer / Secretary, Jammu and Kashmir Building and Other Construction Workers Welfare Board. It was however seen that no cess was deducted from the below mentioned contractor's bills. This has also resulted in loss to the government exchequer to the tune of Rs. 1,84,830 which needs to be justified.

S. No.	Work	Amount	CGST (@1%)	SGST (@1%)	Income Tax(@1%)	L. Cess (@1%)
01	Restoration of leakages in roofing of main building	5936000	59360	59360	59360	59360
02	P/F of Angle Iron Mesh behind college & construction of panels	3104000	31040	31040	31040	31040
03	Construction of retaining wall near 08 roomed	3500000	35000	35000	35000	35000



	block with catchment drain					
04	Construction of Bus Shed & Store	943000	9430	9430	9430	9430
05	Raising / repair of Mesh wire fencing around college	3000000	30000	30000	30000	30000
06	Upgradation of Main Building, Electronics Building by way of plaster, painting, vitrified tiles and constr. Of septic Tanks.	2000000	20000	20000	20000	20000
	Total	18483000	184830	184830	184830	184830



Sr. Audit Officer

AMG-I K06



To the Principal Accountant General (Audit)  
Sr. Nagar  
No. Amer-I K.06/Audit/HM-01  
dt: 01-07-2021

To

The Principal  
Govt. Degree College (Boys)  
Baramulla

Subject:- Audit Intimation

Sir,  
field Audit party headed  
by Mohammad Shafi Khan (Sr. Audit  
Officer)  
is conducting audit of your college  
from 03-07-2021 onwards.  
In this connection, the records  
may please be kept ready  
for smooth conducting of  
audit.

Dated  
01-07-2021

Yours faithfully



Mahd Shafi Khan  
Sr. Audit Officer  
Amr-I K.06  
9419076997