

Audit Inspection Report on the accounts of the Principal Govt. Degree College, Boys Baramulla for the period from 05/2020 to 07/2021, Audit conducted in August & September-2021.

Part-1
Section-A

I. **Introductory.**

The Compliance audit of the accounts of Principal Govt. Degree College Boys Baramulla for the period of 05/2020 to 07/2021 was taken up on 28-08-2016 and concluded on 09-09-2021.

II. **Allotment and Expenditure.**

The position of allotment and expenditure under Revenue/Capital and Centrally Sponsored Schemes during 2020-21 was as under: -

Year	Allotment	Expenditure
2018-19	1082.19	1016.10
2019-20	1585.35	1141.61
2020-21	1861.20	1767.47

(Rs. in lakh)

III. **Organizational set up.**

Commissioner/Secretary to Government Higher Education Department J&K

Director Colleges Higher Education Department Kashmir.

Principal Govt. Degree College Boys Baramulla

IV. **Aims and objectives.**

The aim & objective of the college is to impart higher education up to graduate level in the stream of Arts & Science.

V. **Scope.**

The scope is to scrutinize the records relating to funds received from government under Revenue and Capital, Local funds and other allied records. The audit was conducted in accordance with the Auditing Standards of CAG of India.

VI. **Sampling.**

The sample was selected on the basis of highest expenditure incurred (excluding salary) during the period of 05/2020 to 07/2021 which were selected for the purpose of detailed check in addition to vouchers which involve significant expenditure.

VII. **Check List / Criteria.**

The audit findings were benchmarked with reference to the provisions of financial code, Local fund guidelines, Pool fund guidelines, circulars and instructions issued by government from time to time and following Para matters were checked:

Preparation of Budget and its appropriation

Execution of projects/construction

Expenditure out of government and other funds

Receipts and expenditure out of Pool /Local Fund

Pay and Allowances

Maintenance of Service Books

Advances

Purchases

Sanctions issued by Govt.

Maintenance and Issue of books from the library

VIII. **Administrative Inspection.**

The Administrative Inspection of the college had not been conducted for last several years. The matter is brought in to the notice of higher authority for ensuring regular inspection.

IX. **Physical Verification.**

Physical Verification of the college had not been conducted for last several years. The physical verification of store/stock may be got conducted and results thereof intimated to audit.

X. **Internal Audit.**

The inspection of the accounts was conducted by Director Audit Inspection (Finance Department) for the period 2019-2021.

Current Report
Part-II-A
NIL
Section-B

Para: -1

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.
	Total (A)		159.83 ✓	
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	
	Total (B)		40.17	
	Total A+B		200.00 ✓	

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
	Total (A)	159.83	139.29	120.60	121.02	
04	Procurement of Lab equipment	40.17	0	0	23.97	Procurement complete
	G. Total	200.00	139.29	120.60	144.99	

It could be seen from above the 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 resulted in 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.

Para-2 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-1, 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 of tenders 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. The necessary post-facto sanction of higher authority may be obtained to regularize the expenditure under intimation 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

	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	

ii) Non-deduction of SGST/CGST, income tax and labour cess from the bills of works contractors to the tune of Rs. 07.39 lakh. (3.70+1.85+1.84)

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 SIGOP 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 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/-

S. No.	Wprk	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/R of Angle Iron Mesh behind college & construction of panels	3104000	31040	31040	31040	31040

03	Construction of retaining wall near 08 roomed block with catchment drain	3500000	35000	35000	35000	35000
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

Para:-3 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 spend 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 as per the details given at annexure-A (enclosed)

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-utilization of funds has not only deprived the student community from the intended benefits but also led to non-achievement of desired extra curriculum activities. The comments from higher authority shall be awaited in 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.

The observations made on various local funds are instanced as under:-

I) **Mis-utilization of Sports Development Fund to the extent of Rs.07.32 lakh.**
 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.

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

II) **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	Deposited	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
Total		108.34	0.43	143.63	63.55	65.81	14.27

III) **Mis-utilization of Medical Aid Fund to the extent of Rs.2.79 lakh.**

In case of Medical Aid Fund, it is to 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

17/11/22
 against the basic spirits of fund guidelines and Rs 0.09 Lakh (0.97%) only stands incurred on Medicines. Such observation was also raised in previous audit for Rs 262.00 Lakhs. The comments from higher authority shall be awaited in Audit

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

Para:-4 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 instances given in annexure-B attached. This resulted in irregular expenditure to the tune of Rs.708.79 lakh. The irregular expenditure incurred may now be got regularized by obtaining Post facto sanction necessary from the competent authority and AA/TS may also be furnished to audit.

1) 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 got 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	

✓ Para: -5 Undue financial benefit to employees by given rebate under different Sections in violation of Income tax rules. (Rs 35.47 Lakh) (2.69+32.789)

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 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 was given in favour of Professor's /Assistant professors as per annexure "C" enclosed.

Same nature of observation regarding incompleteness noticed in filling income tax Return with money value of Rs 32.78 Lakh was also noticed in previous audit. This resulted in loss of revenue to the government exchequer to the tune of Rs 35.47 Lakh which may be worked out and recovered under intimation to audit.

✓ D) Unauthorize payment Rs. 4,78,447/- on account of D.A, HRA, CA and Medical Allowance on account of Election -salaries.

For conducting the Municipal /Panchayat Elections duty -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- 1. Art 27(b) of J&K CSR volume- 1. 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 be admissible for 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 detail given in annexure "D".

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

✓
Para: - 6 Excess engagements of helpers resulting in 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 4th 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.

The same need to be got regularized from higher authority

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

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

Part-III

Outstanding objections.

Outstanding objections contained in AIR ending 05/2020 were reviewed on spot. Such of the objections as could not be settled are briefly reproduced below for their early settlement.

AIR 01/2003 to 05/2006		
Para 1 B	Construction of Lecture Hall- cost Rs.88.73 lakh	AAA/TS shall remain awaited in Audit. Further the outstanding amount of Rs.3.50 lakh against the executing agency, outstanding credit of Rs.1.77 lakh and Rs.3.71 lakh on account of Income Tax and Service tax respectively to proper heads of accounts and final outcome of these payments to the agency (from Phase-I to Phase-II) as per details in original para shall be awaited in audit.

Para 2	Inadmissible payment of HRA of Rs.20,345/- (0.20 Lakh)	Recovery of inadmissible HRA to the extent of Rs.2,428/- and Rs.17,017/- from Sh. Satwant Singh (Lecturer) and Sh. Rehmat Shah (Lecturer) and period 11/2003 to 03/2004 and 11/2003 to 05/2006 shall be awaited in Audit.
Para 3(A)	Non-deduction of Income tax of Rs.1.34 lakh	Recovery of Rs.1.34 lakh on account of income tax from the contractors/suppliers bills as detailed in original para shall be awaited in audit.
Para 4 (A)	Expenditure of Rs.1.51 lakh on repairs/ overhauling of college bus	Post-facto sanction of the competent authority to the regularization of irregular expenditure of Rs.1.51 lakh on account of repairs/ overhauling of bus bearing No. JK05B 5776 shall be awaited in audit.
Para 4 (B)	Awaited write of books worth Rs.0.92 lakh	Action taken in writing off the value of Rs.92,288/- of 630 library books declared as unusable by the committee shall be awaited in audit.
AIR 02/2011 to 01/2016		
Para 1 Section-II-A	Cost escalation of Rs.421.31 lakh and blockade of Rs.500.12 lakh due to non-acquisition of land	Detailed reply in the matter may be furnished to audit to settle the para.
Para 1 (iii)	Short realization of Pool Fund of Rs.23.96 lakh	Conclusive reply alongwith the year-wise details of Pool fund collected from students vis-à-vis actual admissions (not enrolments) shall be awaited in Audit to settle the Para.
Para 4	Purchases without invitation of tenders resulting in irregular expenditure of Rs.39.10 lakh	Post-facto sanction of the competent authority to the irregular expenditure of Rs.39.10 lakh without invitation of tenders shall be awaited in audit.
Para 4 (A)	Non-deduction of Service tax of Rs.4.10 lakh	Recovery of Rs.4.10 lakh on account of non-deduction of service tax shall remain awaited audit.
Para 4 (B)	Non-deduction of Income tax of Rs.0.39 lakh	Recovery of Rs.0.39 lakh on account of non-deduction of income tax shall remain awaited in audit.
Para 5	Excess cost of construction of Rs.27.60 lakh	Detailed justification for allotment of works to SICOP at higher rates as compared to rates offered by R&B dept. shall be awaited to audit.
Para 6	Recovery of excess pay of placement arrears of Assistant	Recovery of excess payment of Rs.6.70 lakh on account of wrong

	Professors to the extent of Rs.6.70 lakh	fixation of pay on placement to higher scales of Assistant Professors detailed in original para shall be awaited in audit.
Para 7	Test check of pay acquittance roll - grant of excess HRA of Rs.1.64 lakh	Recovery of excess HRA of Rs.1.64 lakh from the concerned shall be awaited in audit.
Para 8	Purchase of books - deviation from the prescribed procedure thereof resulting in irregular expenditure of Rs.2.59 lakh	Post-facto sanction of the competent authority for regularization of irregular expenditure of Rs.2.59 lakh shall be awaited in audit.
Para 9	Test check of Library records - outstanding of books	The cost of outstanding books against the staff members who have expired needs to be got written off by the competent authority.

AIR 02/2016 to 04/2020

PART - II - A

Para 1: **Misutilization of 'Common Pool Fund' to the tune of Rs.235.97 lakh**
Detailed reply shall be awaited in audit.

Para 2: **Non-implementation of Employees Provident Fund Scheme consequent providential loss of Rs.73.84 lakh (principal amount) to need based workers**
Detailed reply shall be awaited in audit.

PART - II - B

Para 1: **Locking up of capital of Rs.20.00 lakh provided for 'construction of Media block'**
Detailed reply shall be awaited in audit.

Para 2: **Construction of works buildings/renovation works without observing codal formalities - irregular expenditure of Rs.533.71 lakh**
Detailed reply shall be awaited in audit.

Para 3: **Diversion of funds from one component to another under RUSA 2.0**
Detailed reply shall be awaited in audit.

Para 4: **Awaited final work done/accounts against advances of Rs.675.48 lakh released to various executing agencies**
Detailed reply shall be awaited in audit.

Para 5: **Non-recording of revenue entries to the extent of Rs.5.70 lakh in Cash book and its irregular credit to College Maintenance Fund; Non remittance of unclaimed**

amount of Rs.1.20 lakh since more than 20 years- Remittance thereof besides other discrepancies in maintenance of the Govt. Cash book
Detailed reply shall be awaited in audit.

Para 6: Irregular purchases worth Rs.109.14 lakh from open market without fulfilling of codal formalities
Detailed reply shall be awaited in audit.

Para 7: Irregular purchase of books worth Rs.38.16 lakh
Detailed reply shall be awaited in audit.

Para 10: Irregular engagement of Local Fund employees - payment of wages of Rs.148.47 lakh thereof
Detailed reply shall be awaited in audit.

Para 11: Irregular payment of arrears of Rs.40.62 lakh against 'Old cases' in violation of Rules
Detailed reply shall be awaited in audit.

Para 12: Irregular payment of conveyance charges to the Principals and local fund dealing assistant - recovery of Rs.4.52 lakh thereof
Detailed reply shall be awaited in audit.

Para 13: Recovery on account of excess HRA amounting to Rs.2.74 lakh from Shri Nisar Iqbal Wani, Assistant Professor
Recovery shall be awaited in audit.

Para 14: Non observance of Hon'ble Court Judgment lead to avoidable extra payment of interest Rs.0.77 lakh (single case)
Detailed reply shall be awaited in audit.

Para 15: Misutilization of Local Fund of Rs.1.77 lakh
Detailed reply shall be awaited in audit.

Para 16: Irregular payment of mobile charges Rs.0.21 lakh- recovery thereof
Recovery shall be awaited in audit.

Para 17: Unadjusted imprest of Rs 0.39 Lakh) due to non observance of local fund guidelines and other discrepancies.
Detailed reply shall be awaited in audit

PART - IV

Best Practices

While conducting audit, it was noticed that all the official records had by and large been properly maintained. The statutory deductions made by the office were remitted to the concerned quarters well in time. The procedures and instructions issued by the Government from

time to time had also been strictly adhered to by the office during the period of audit Para to specific observations mentioned in preceding paragraphs.

PART - V

Acknowledgement:

The charge of Head of office during the period covered by present audit was held by the following Drawing and Disbursing Officers:-

S. No.	Name of the DDO	Period
01	Mohammad Maqbool Rather	17-04-2020 to 30-11-2020
02	Ab Rashid Malik	01-12-2020 to 13-01-2021
03	Mushtaq Ahmad Lone	14-01-2021 to till date

The Audit acknowledges the co-operation extended to the Inspection Party in production of records by the office which facilitated smooth conduct of audit.

Disclaimer

The above Inspection Report has been prepared on the basis of information furnished & made available by your office. The Office of the Principal Accountant General, (Audit) J&K disclaims any responsibility for mis-information and/or non-information on the part of audited entity.

Q.C.

[Signature]
Sr. Audit Officer
(AMG-I)
[Signature]
10/11/2021

Para:-1 Purchase of items worth Rs. 2.10 lakh without competitive bidding on notation 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 were 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.

Wandy
Assistant Audit Officer
AMG-I

12/11/21

Annexure -A

S. No.	Name of the Fund	Closing balance ending 7/2021
1.	BCA Fund	4655001
2.	Para 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
		21598770

Annexure-B

S. No.	Name of the work	Allotment	Expenditure
		119.20	119.20
01	Construction of Admission Block	38.37	35.00
02	Construction of retaining wall	49.36	49.36
03	Loakage in roof of main college building	13.88	13.88
04	Providing and fixing of angle Iron	5.00	04.72
05	Establishment of skill center (spoke) fine arts	10.00	09.91
06	Establishment of skill center (spoke) Engg	10.00	09.93
07	Establishment of skill center (spoke) Food Tech.	10.00	09.96
08	Setting up of Industrial Skills	18.85	09.43
09	Construction of Bus Shed & Store room	10.00	10.00
10	Construction of Girls Toilet	10.00	09.86
11	Automation of Library / Up-gradation	15.00	14.95
12	Establishment of E-Content Generation	17.00	16.96
14	Construction of Bio Information Lab	20.00	20.00
15	Up-gradation of College building	20.00	19.82
16	Development of Browsing Center	35.00	34.87
17	Innovation & Incubation Center	25.00	16.71
18	Airaza Chair for mental illness	50.00	49.99
19	Establishment of skill center (Hub) IT	50.00	49.86
20	Establishment of skill center (Hub) Communications	75.73	75.73
21	Digital / Interactive / Smart Class room	50.00	33.65
22	Augmentation of Infrastructure in academic	50.00	50.00
23	Development of Research Center	30.00	30.00
24	Raising / Repair of mesh wire	15.00	15.00
25	Providing of seating arrangement newly bud	747.39	708.79
	Total		

Annexure-"C"

S. No.	Name of the officer / official	Rebate	Section of Income Tax Act	Undue benefit loss of revenue
01	Sh. Nasir Ahmad Gillani (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	14607

02	Sh. Tahir Habib (Associate Professor English)	60000	justification. Rebate was given under section 80DDB but the disease was not enlisted under section 11DD of income tax act.	60000
03	Salam Bhat S (Associate Professor Botany, Mohammad)	60000	Rebate was given under 80 DDB but medical certificate was neither countersigned by M. Supdt nor CMO	60000
04	Sh. Ahmad 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.	60000
05	Sh. Ahmad 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.	14311
06	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.	60000
Total				268918

M. Ashraf
11/11/17
Assistant Audit Officer
AMG-I-

Annexure 'd'

Office of the Principal, Govt. Degree College Baramulla

List of Employee who was engaged for election duty during 2018 of Govt. Degree College Baramulla

Sl. No.	Name of the employee engaged for election duty	Designation	Employment as	Election in which Deployed	Pay details for the month of 2018				Gross
					Basic Pay	D.A @ 5%	H.P.A @ 8%	M.A	
1	Dr. Sarvani Singh	Associate Professor	PO	P	143500	12374	11428	176	157008
2	Mr. Ab. Majid Chalkoo	Associate Professor	PO	P	143500	12374	11488	176	157008
3	Mt. Rabbanat Shah	Associate Professor	PO	P	143500	12374	11488	176	157008
4	Dr. Syed Nazam Faisal Ah	Assistant Professor	PO	P	89900	8091	7192	100	105083
5	Dr. Mubshir Ahmad Lone	Assistant Professor	PO	P	59400	5346	4752	100	69198
6	Mr. Mustafa Ahmad Subhan	Assistant Professor	PO	P	59400	5346	4752	100	69198
7	Mr. Arshad Ahmad Samad	Assistant Professor	PO	P	70900	6381	5672	100	83553
8	Mr. Saikhal Ahmad Najar	Assistant Professor	RO	P	70900	6381	5672	100	83553
9	Mr. Zubair Ahmad Yasoodi	Assistant Professor	PO	P	70900	6381	5672	100	83553
10	Mr. Saikhal Ahmad Najar	Assistant Professor	PO	P	59400	5346	4752	100	69198
11	Mr. Sajad Ahmad Najar	Assistant Professor	PO	P	59400	5346	4752	100	69198
12	Dr. Aijaz Ahmad Najar	Assistant Professor	PO	P	59400	5346	4752	100	69198
13	Dr. Karim Ahmad Dar	Assistant Professor	PO	P	59400	5346	4752	100	69198
14	Dr. Zulfar Ahmad Thaber	Assistant Professor	PO	P	59400	5346	4752	100	69198
15	Mr. Masud Ahmad Lone	Assistant Professor	PO	M	59400	5346	4752	300	69798
16	Mr. Arif Ahmad	Assistant Professor	RO	P	59400	5346	4752	300	69798
17	Mr. Ishahad Ahmad Sheikh	Assistant Professor	PO	P	59400	5346	4752	300	69798
18	Mr. Arif Ahmad	Assistant Professor	PO	P	59400	5346	4752	300	69798

59798	59798	5346	4752	300	300	59400	P	RO	Assistant Professor	Mr. Makhdooni
59792	59792	5346	4752	300	300	59400	P	PO	Assistant Professor	Mrs. Ahsan Zahid Tahir
74010	74010	5670	5040	300	300	63000	P	PO	Assistant Professor	Mr. Faraz Ahmad Lone
59792	59792	5346	4752	300	300	59400	P	PO	Assistant Professor	Mr. Ahsan Zahid
59792	59792	5346	4752	300	300	59400	P	RO	Assistant Professor	Mr. Mohammad Mushtaq
69792	69792	5346	4752	300	300	59400	P	RO	Assistant Professor	Dr. Iftikhar Ahmad Bhatt
59798	59798	5346	4752	300	300	59400	P	PO	Assistant Professor	Dr. Shah Utesh Shah
69798	69798	5345	4752	300	300	59400	P	PO	Librarian	Mr. Irfan Ahmad Bhatt
69798	69798	5193	4616	300	300	57700	P	PG	PTI	Mr. Adil Ahmad
61140	61140	4680	4160	300	300	52000	P	P2	Section Officer	Mr. Tanzeer Ahmad Bhatt
61608	61608	4716	4192	300	300	52400	P	P2	Driver	Sir. Harsharan Singh
53012	53012	4824	4288	300	300	53600	P	P2	Sr. Lab. Assst	Sir. Sharanjit Singh
37038	37038	2825	2512	300	300	31400	P	P2	Medical Assistant	Mr. Yousuf Ali Khan
41323	41323	2871	2552	300	300	31900	M	Counting / ASST EXP OBS	Accountant	Mr. Irfan Shahid Wami
43005	43005	3285	2920	300	300	36500	P	P2	Tech Assistant	Mr. Farouq Ahmad Qaimi
24268	24268	1845	1640	300	300	20500	P	P2	Lab Assistant	Mr. Ahsan Zahid
20809	20809	0	0	300	300	19900	P	P2	Lab Assistant	Mr. Mohd Iqbal Malik
35910	35910	2970	2640	300	300	33000	P	P2	Sweeper	Mr. Gh. Hussen Sheikh
35039	35039	2673	2376	300	300	29700	P	P2	Lab. Bearer	Mr. Afag Khalid Sbokh
32007	32007	2439	2158	300	300	27100	P	P2	Lab. Bearer	Mr. Manzoor Ahmad Sheikh
37155	37155	2830	2520	300	300	31500	P	P2	Chowkidar	Mr. Gh. Hassan Rather

Sl. No.	Name	Category	Grade	Rate	Days	Total	Remarks
800	Mr. Akhbar	Chowkidar	P2	24100	1928	300	22497
801	Sheikh Amin Sheikh	Chowkidar	P2	24100	1928	300	21594
802	Ahmed Sheikh	Orderly	P2	18200	1456	300	21009
803	Mr. Abdul Rezaq Gana	Lab Bearer	P2	17700	1416	300	21009
804	Mr. Mohammad Hameed Kumar	Lab Bearer	P2	17700	1416	300	21009
805	Mr. Aijaz Ahmad	Lab. Bearer	P2	17700	1416	300	21009
806	Mr. Mohammad Younus Bhat	Gardener	P2	17200	1376	300	20624
807	Mr. Salim din Kumar	Gardener	P2	17700	1416	300	21009
808	Mr. Ab. Majid Dhobi	Chowkidar	P2	17700	1416	300	21009
809	Mr. Nazir Ahmad Sheikh	Sweeper	P2	17700	1416	300	21009
810	Mr. Mehtab ul Din Mochi	Sweeper	P2	17700	1416	300	21009
811	Mr. Mohd Anwar Bhat	Sweeper	P2	17700	1416	300	21009
812	Mr. Bashir Ahmad Kana	Electrician	Gen. Operator	91600	7328	300	107472
813	Mr. Mohd Muzaffar Parfa	L.F. Employee	Gen Operator	6750			6750
814	G. Total			2725750	242919	15900	3204197

@ 225/- per day

Waqar Ahmad
 Assistant Audit Officer

Waqar Ahmad