

Sd/-
Asst. Secy.
for head & inference

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) J K & LADAKH, SRINAGAR

No: AMG-1/K-4/2020-21/AM- **32**

Dated: - -2020

The Principal
Govt Degree College, Anantnag

Subject: Test Audit Note on the Accounts of the Principal Govt Degree College, Anantnag
Sir,

These observations need not to reply but their compliance be followed in letter and spirit

Para1: Test check of Local Fund – Diversion in payment of wages to the extent of Rs140.61lakh.

The guidelines issued by the higher education department in respect of collection/distribution of College fee of the students to be distributed among various sub heads for maintenance of individual cash book for each and every activity for which local funds have been distributed earmarked for a particular activity. A circular in this regard has been issued by the Higher Education Department under No:-HE/GEN/70/2002 dated 10.04.2003 where under guidelines have been issued with regard to spending out of the different funds created out of admission fee of the students for the welfare of the college and student community.

Under the guidelines 18 numbers of components of funds were to be created under Local fund viz Motor vehicle, Student welfare fund, Relief fund etc. Under Sub rule 08 of the circular funds of subject tour and Excursion funds created can be interchanged for making payment of wages of 'Need base staff of the college' no other fund can be interchanged except with the concurrence of the higher education department besides the principals have been directed to engage the daily wage staff ever required for the periods as may be necessary. However the number of local fund employees required shall be reviewed from time to time in order to ensure that they do not become unnecessarily a sink for the local fund.

Contrary to above provisions /instructions the college has not only interchanged the Games fund Motor Vehicle fund and many other funds in the payment of wages but has almost interchanged all the fund accounts in making the payment of wages to the need base employees and incurred an expenditure of Rs140.61lakh on the wage component during the period of audit 05/2016 to 08/2020, in utter violation of instructions issued by the higher education department in 2003.

The expenditure of Rs 140.61 lakh in violation of instructions issued may be justified, besides the amount may be got regularised by the sanction of the competent authority in light of Circular issued by the Higher Education Department under No:-HE/GEN/70/2002 dated 10.04.2003

Para2:- Non preparation of Service books

Article 267-B of J&K CSR Volume-I envisages that all events like earned leave ,extra- ordinary leave, periods spent on trainings, period of suspension,interruptions,participation in strikes, unauthorised spells,overstyal of joining time etc. having bearing on qualifying service and leave encashment shall be recorded in the service book of the employee by the employer at the time of arisen of any such occasion with clear remarks of the competent authority whether these spells count or not for pensionary benefits and or leave encashment at the time of retirement.

Audit noticed while test check of pay Acqittances roll of inferior non gazetted that the 02 employees are drawing pay on regular establishment namely Shri Fayaz Ahmad Shaikh and Mohammad Ashraf Dar (lab Bearers) but without any service record viz service books since their appointment. On enquiry it was verbally stated that their service books have not been prepared/maintained due to the fact that no one has taken the matter seriously .It is in place to mention that the applicants have approached the court of law and have filled contempt order No684/2017 dated 19.01.2018 where under clear direction had been passed to by the Hon,ble Court that the plea of the applicants may be considered and Service Books prepared accordingly.

Besides a correspondence resting with the Principal GDC Anantnag from Under Secretary to Government Higher Education Department regarding the Subject wherein the Higher Education Department has requested the Principal GDC Anantnag to furnish/forward the original Service Books of these two employees to the HE Civil Secretariat Srinagar .

It is not understood that despite clear instructions from Hon'ble court and Higher Education Department, the service books had not been prepared. In this context it may be intimated how the salary of these 02 lab bearers is being drawn/paid without the service books in utter violation of Article 267 B of J&K CSR Vol -I .This needs justification with the comments of higher authorities

Para3: Irregular payment of conveyance charges to the Principal and local fund dealing assistant – Recovery of Rs1.06 lakh thereof

Test check of the local fund contingent records revealed that the Principals have been drawing monthly conveyance allowance @ Rs.1500/- since the last audit conducted in 4/2016 in their favour by debiting the amount to Local Fund. Similarly, the local fund dealing assistant was paid conveyance @ Rs.500/- per month since 4/2016. However, these payments are not covered under conveyance allowance in CSR Volume-1 or any Government order/local fund guidelines. In case any order or special sanction on the subject is available, same may be produced to audit otherwise the payments of Rs79500 to Principals @Rs1500 per month& clerks Rs 26500 @Rs500PM made on this account are irregular and needs immediate recovery.

However in the Govt order No.169-HE of 2004 dated 16-07-2004, the payment of conveyance allowance to Principals at revised rate of Rs 1500 with effect from 01-01-2003, there is no mention of such payments by debit local fund but the amount has been debited to local fund collected from the students. The local fund is meant for the benefit and betterment of the students

The amount of Rs1.06 lakh thus needs to be recovered from the concerned Principals and the dealing assistant and recouped to the respective local funds from which the payments have been made.

Para4: Lack of Internal control-System failure in the department

The internal control mechanism is an important management tool which provides the assurances that departmental aims and objectives are being pursued and fulfilled /achieved successfully. Internal control system assists the executive in complying with laws, rules and regulations applicable to the entity. Review of the internal control systems revealed as under:

- i) Administrative Inspection of the College by the higher authorities had not been conducted by the department since a decade
- ii) Audit by Directorate of Audit and Inspection of the Finance Department of the State has statedly been not conducted since last audit in 4/2016
- iii) Internal Audit System is in place in the Finance Wing of the Department but no internal audit of the College has been conducted since long.
- iv) The physical verification was also required to be conducted once in a year. No physical verification of divisional stores has been conducted since inception
- v) The performance of the academic side was to be gauged by the pass percentage of the students but no such record has been prepared by the college to arrive at the performance. The concerned examination Incharge has shown his inability to produce such record to audit on spot. This casts shadow on the functioning of the College
- vi) Special Audit of Local fund Account of GDC was ordered by the DD Audit& Inspection of Kashmir vide No DDAIK/Audit/1489-92 dated 16-05-2017. The audit stands conducted but no copy of the report was available with the College

The above facts indicated lack of internal control in the department which tantamount to system failure in the department and needs to be justified to audit.

Para5: Creation of un-authorized liability amounting to Rs46.30lakh

Rule 9.3 of J&K Financial Code Volume-I provides that no work should be commenced and expenditure incurred in its connection, except it is covered by any special rule or order of the government and unless the funds for covering the charge have been provided by the competent authority during the year. It also envisages that no work shall be taken up for execution or any liability created there against unless the same was Administratively approved and technically sanctioned by the competent authority and sufficient funds were available to cover the charge. It was highly irregular and objectionable to start the work or purchase the items without first arranging funds. However, in case of any emergency in rare cases the fact was to be reported immediately to the higher authorities for allocation of funds to clear the liability so that the Accountant General.

It was seen in audit that the College accepted bills of huge amounts against which meager funds were released obviously due to paucity of funds thereby creating a liability of Rs46.30 lakh as instanced below.

S.No	Year	Amount Rs in lakh	Component
01	2019-20	42.30	Additional four classs rooms constructed by JK PCC
02	2019-20	4.0	Women's hostel constructed by JK PCC
	Total	46.30	

There was nothing on record to establish the reasons for making part payment by the department and creation of un-authorized liability of Rs46.30 lakh which needs proper justification, besides the measures taken to liquidate the liabilities be known to audit

Para6: Irregular engagement of Casual labours -Non regularisation under SRO 520 of 2018

The practice of Engagement of daily wagers/daily rated workers in the Government in any form was withdrawn vide Govt. order No.26-F of 1994 dated 31-01-1994 retaining only the concept of casual labor/ seasonal labor for specified development department. Further in terms of Proviso to Rule 7 of SRO 64 of 1994 dated 31-01-1994 with effect from the commencement of these rules, no field/ subordinate officer shall have the power for engagement of a Daily Rated Worker or Work Charged Employee in the Department and the existing delegation, if any, in this regard is withdrawn. Provided that the Competent Authority may engage casual or Seasonal labors in any of the Departments to be specified by notification from time to time by the Government and such labor shall be on the Muster Rolls for payment of wages and no engagement or appointment order shall be issued.

Provision to Rule 7 of SRO 64 of 1994 dated 31-01-1994 were applicable to all those engagement who were appointed on or after 31-01-1994 but in the instant case 49 daily wagers stands engaged from 4/1996 to 7/2012. Moreover the Finance department has vide No. A/Misc./2015/364 dated 17-03-2015 advised all the Administrative Secretaries/Managing Directors of PSUs to ensure that not a single casual/seasonal/need based worker is engaged under any circumstances henceforth without the prior specific approval of the Chief Secretary, after the matter has been examined in the Finance Department to assess the need/justification for the same. Further, as per circular instructions issued by the Government of Jammu and Kashmir in Higher Education Department vide No.Edu-Cell/Ad-MAM/93 dated 15/03/1999 where under it was impressed upon all Principals of Degree Colleges not to make any such academic arrangement by debit to local funds without prior approval of the Administrative Department. It was further inter-alia stated in the circular that violation of the instructions by Principals shall be at their own risk and cost for which the Administrative Department will not be a party.

However, audit noticed that the Principal had engaged 46 need based workers (local fund employees) in the college after imposing of ban vide No.Edu-Cell/Ad-MAM/93 dated 15/03/1999 without obtaining sanction of the competent authority. This needs justification, besides measures taken to get the Local Fund Employees regularized under SRO 520 of 2018 may also be assigned to audit

Para7:-Unrealistic preparation of Budget estimates resulting surrender of Rs.975.51 lakh.

As per rules laid down in the Budget Manual, Budget estimates for the financial year should be forecasted as realistically as possible. As per the information furnished records test checked, it was observed that funds to the extent of Rs.5110.62 lakh were allotted under different heads of account against which expenditure was incurred to the limit of Rs.4395.02

(86%) during the period of 2017-18 to 2019-20 indicating underutilization of funds to the extent of Rs.715.60 lakh which got surrendered as per the details given below:

Year	Head of A/c	Allotment	Expenditure	Surrender	% age
2017-18	Salary	1306.19	1065.00	241.19	18%
	RRT	2.60	0.99	1.61	62%
2018-19	Salary	1856.12	1673.46	182.66	10%
	RRT	4.05	0.37	3.68	91%
	M&S	1.08	0.16	0.92	85%
2019-20	Salary	1903.00	1619.45	283.55	15%
	M&S	37.08	35.59	1.49	4%
	Medical Reimbursement	0.50	00.00	0.50	100%
Total		5110.62	4395.02	715.60	

As can be seen from the data tabulated above that percentage of surrender of funds ranged from 4% to 100% in r/o Salary, M&S,RRT which implies unrealistic preparation of budget estimates resulting underutilization of funds and subsequently their surrender at the end of financial year to the tune of Rs 715.60 and (AIR01/2013 to 04/2016)Rs259.91lakh totaling Rs 975.51 lakh. This needs to be justified to audit.

Para8: - Non-reconciliation of expenditure figures with AG (A&E)

The VLC data furnished to the party by the FINAT wing of the audit for the year 2017-18 to 2019-20 revealed that huge expenditure has been shown booked by the Principal Government Degree College Anantnag. However during test check of figures of Finat with the drawl register following vouchers were not traceable from the drawl register of the College.

S.No	TV No/date	Amount(Rs in lac)	Particulars
01	5 of 10/2017	2100000.00	CA On General Education 4202
02	06 of 10/2017	10900000.00	Do
03	08 of 11/2017	280840.00	Pension & Other retirement Benefits
04	124 of 12/2017	139676.00	Do
05	127 of 12/2017	25683.00	Do
06	13 of 02/2018	154247.00	Salary
07	109 of 03/18	79335.00	Do
08	110 of 03/2018	721124.00	Do
09	171 of 03/2018	246502.00	Do
10	683 of 03/2018	12552.00	Pension & Other retirement Benefits

The scrutiny of the drawl register of the College revealed that neither of the above draws was drawn by this office during the above period, as was verified from the drawl register.

The lacuna on the part of the department is that expenditure figures had not been reconciled with the figures booked by the Accountant General (A&E), Srinagar. Matter is of great concern and needs to be justified to audit, besides the reconciliation of expenditure figures needs to be carried out quarterly with the figures booked by the AG so that actual figures are depicted in the Annual

Finance Account which is being laid before the legislature by the A.G (A&E) in August-September each year. The Figures which were not verified with the drawl register of the Principal Government Degree College Anantnag have been encircled with the green ink and drawls identified were marked with the green tick.

Para9: Irregularities in the maintenance of Civil cash Book Observations thereof.

The cash book is one of the most important record of the department it is prepared in Form F.C-3. Every entry in the cash book should be made as soon as possible after its occurrence. Each entry in the cash book should be initialed by the DDO dating his initials, and the cash book should be signed by DDO at the end of the month. Such signatures mean that he owns responsibility for all the entries of receipt and payment that have occurred during the month. All entries in the cash book should be made in ink. An entry once made in the cash book should in no case be erased. If a mistake is discovered it should be corrected by drawing pen through the uncorrected entry and inserting correct one with red ink between the lines. The disbursing officer should initial every such correction. Also, when money is received by a Government officer on behalf of the Government it should at once be brought to the cash book and receipt in form F.C-1 should invariably be granted to the payer. During test check of the cash book maintained by the Government Degree College boys Anantnag following observations/incompletion have been noticed.

01. Cash book not maintained in Form FC 3. instead ordinary cash book put in to use and still the practice is on.

Page count certificate as required under rules was not recorded at 1st page of any of the cash books under the seal and signature of the DDO.

02. Foot note in respect of endorsed bills not found recorded in the cash book. Entries recorded in the cash books have not been found posted chronologically, which indicates that cash books have not been posted on daily basis thereby violating codal provisions.

03. Cash and personal security as required under rules have not been found obtained from casher.

04. Periodical check certificate under the signatures of nominated gazetted officer not found recorded anywhere in the cash book.

05. The totals of the cash book were never got verified by a person other than writer of the cash book during the period covered under present audit.

06. The closing balances at the end of the month should be separately summarized in detail to check the pendency of the drawn amount at the end of the month.

07. No classification of balances remaining un-paid at the end of the month not been shown in a one by one manner to ascertain the factual position of unpaid amounts. This needs to be adhered to in future.

Para10:-Non-maintenance of leave accounts irregular payment of Rs86.55 lakh.

Article 267-B of J&K CSR Volume-I envisages that all events like earned leave, extra-ordinary leave, periods spent on trainings, period of suspension, interruptions, participation in strikes, unauthorised spells, of overstyal of joining time etc having bearing on qualifying service and leave encashment shall be recorded in the service book of the employee by the employer at the time of arisen of any such occasion with clear remarks of the competent authority whether these spells count or not for pensionary benefits and or leave encashment at the time of retirement

The test check of records revealed that the competent authority had sanctioned lump sum cash equivalent of leave salary of 300 days irrespective of the fact whether such leave is earned by the employee and necessary leave entry recorded in the service book under the signatures of the DDO from time to time. Principal Government Degree College Anantnag has disbursed an amount of Rs86.55 lakh in respect of the below listed officers/officials on account of leave encashment under MH-2071PN. It was however, observed that leave accounts were not maintained along with the respective Service Books as envisaged in the service rules with the result number of days of earned leave at the credit of the retirees making them eligible for grant of encashment of earned leave and making payments on this account could not be vouchsafed in audit. Besides no separate page was earmarked for this purpose in the service book with clear remarks by the concerned Head of Office/DDO whether these will or will not count for pension

S.No	Name with designation S/Sh	Designation/DOR	Amount (Rs)
01	Dr Manzoor Ahmad Bhat	Associate professor 31.05.2018	1678830.00
02	Mrs Zubida Akhter	Lab. Asstt. 31.08.2018	357960.00
03	Gh Rasool Malal	Cook 31.01.2019	332770.00
04	Mehraj Uddin Shah	Head Assistant 31.01.2019	497550.00
05	Mohammad Ashraf Shah	Med Assistant 31.05.2019	688010.00
06	Gh Rasool Bhat	Chowkidars 30.06.2019	342400.00
07	Ajaz Ahmad Masali	Associate Professor 28.02.2018	1491580.00
08	Barkat Ahmad Ganie	Do 28.02.2018	1729120.00
09	Dr Enayatullah Baba	Do 31.03.2018	1536520.00
	Total		8654740.00

It is not understood how the DDO satisfied himself with the genuineness of the amounts drawn from the treasury/ bank on account of leave salary when the leave accounts are not maintained along with the service books by the office as per norms needs to be clarified.

Para 11:- Test check of Pay Acquittances Rolls

A test check of Pay Acquittances Rolls surfaced the following observations:-

01. Undisbursed pay and allowances register was not maintained in the office during the period covered under the present audit 05/2016 to 08/2020.
02. Supplementary pay and allowance register was not maintained in the office during the period covered under the present audit.
04. Count certificate not recorded on the first page.
05. Photostat sheets have been pinned on pay acquaintance and payments passed. This being against the Codal provisions needs to be avoided and practice needs to be dispensed forthwith. The computer Generated sheets may be kept in the spiral bound file cover for the whole financial year as pay acquaintance.
06. Cuttings/over writing's need to be avoided and if a correction becomes necessary it may be made by drawing a line in between the wrong entry and new entry recorded in between the lines to avoid mutilation.
07. TV number and date of the payment has not been recorded in the pay acquaintance roll some months in the pay roll.
08. Disbursement certificate never recorded in the pay acquaintance that the pay stands credited to the account of proper payees.
09. Stamp duty has not been realized for many payment passed as verified from Pay acquaintance. The stamp duty may be realized.

Subject: Constitution of Physical Verification Committee-Defaulting the state exchequer by recording Earned Leave in service book in-lieu of verification, without conducting Physical verification

Rule 8.31 of J&K Financial Code Vol.-I provides that store and stock items which had outlived their prescribed life and are beyond economic repairs need to be got surveyed by technical experts, got condemned and put to auction. Thereafter differential value between Book value and auction value of these items should be got written off under the orders of competent authority. Retention of unserviceable items not only involves expenditure in their handling but also occupy space. Besides auction value of these items gets reduced with every passing day due to deterioration

It was observed in audit that a Committee of 03 Professors was framed by the Principal vide order No.DCBA/detention/18/1906 dated 23-12-2017 with the directions to take up the update stock verification of stores during the ongoing winter vacation from 23-12-2017 and submit a detailed report depicting losses with responsibilities and recommendations for putting the unserviceable items on auction. The records revealed that the committee has submitted the inconclusive report reflecting that the stores were in shambles and most of the items did not match the ledger balances. The Committee has neither recorded the book balance nor reflected the ground balances and has failed to work out the shortages (copy enclosed) which indicates that no verification has been conducted by the PV Committee.

However it was surprising to see that post facto sanction has been accorded by the Principal vide No DCBA/detention/18/2475 dated 23-02-2018(copy enclosed) in respect of the following 03 professors for their completion of the assignment and submission of the report during winter vacations. On the basis of this sanction all the 03 professors selected for physical verification had taken undue benefit of getting the entries recorded in the service books for purpose of Earned Leave Encashment. This tantamount to suspected embezzlement and needs to be investigated. In absence of the conclusive reply the entries recorded in the service books be reversed and disciplinary action initiated against the following professors under intimation to audit

S.No	Name with designation S/Sh/	Period of leave entered in Service book
01	Adul Salam Dar	23-12-2017 to 10-02-2018
02	Nazir Ahmed Wani	23-12-2017 to 10-02-2018
03	Subzar Ahmed Sheikh	23-12-2017 to 10-02-2018

Principal

Govt. Degree College (Boys), Anantnag


Senior Audit Officer (AMG-1/K-4)

Dated: - -2020

✓ **Subject:-Inadmissible payment of arrears to the tune of Rs111.90 lakh in violation of Rule 2.43 of J&K Financial Code Volume-I**

Rule 2.43 of J&K Financial Code Volume -I envisages that the re-opening of old cases should be deprecated as a fundamental principle. Where, however, such cases are opened as a special case as for instance in relation to the re-fixation of initial pay in time scale, the arrears should not be allowed.

Further Government instruction below Rule 2.43 envisages that a case which has been under correspondence throughout and in which the question of payment of arises only when it is decided and final orders passed thereon, will not attract the provision of rule 2.43. In such cases the payment of arrears if any, due may be paid retrospectively provided that the competent authority who has issued final orders on the disposal of the case specifically mentions the date from which the arrears due as a result of retrospective sanction are to be paid and also records briefly the reasons for payment of such arrears. Such sanction shall not be issued by the competent authority without the previous consent of the Finance Department and incase of disagreement by the Finance Department with the approval of the Cabinet.

When a claim for payment is taken up suddenly after a considerable period, either because the claim was lost sight of before or because the circumstances under which it was withheld and the relevant orders in force at the time to which it pertains are stated to have escaped notice at that time. Such like cases shall be treated as "Old Cases" for purpose of Rule 2.43 and their re-opening shall be deprecated. Provided that if any such case affects the future emoluments of an official the case will be re-opened and the pay re-fixed retrospectively but without payment of arrears up to the date of re-fixation.

However, during test check of records it was observed that contrary to above instructions College has paid arrears to the Assistant Professors/Professors (as annexed in the statement) interms of Govt Order No 195 & 196 HE of 2015 dated 23-06-2015 for the period 7/2010 to 6/2015 also vide HE-83 of 2018 for the period 9/2026 to 1/2018. Go NO.274-HE of 2018 dated 16-04-2018 read with SRO 284 of 2009 dated 03-09-2009

Moreover Sh Barkat Kashmiri was also paid arrears of Rs 1534182 for the period 04/2005 to 7/2013 vides Tv 84 of 7/2016. The claims were 3- 8 years old and was attracting Rule 2.43 of JK FC Volume-1. The overall payment of lakh so made was in-admissible and needs to be recovered from the concerned official under intimation to audit

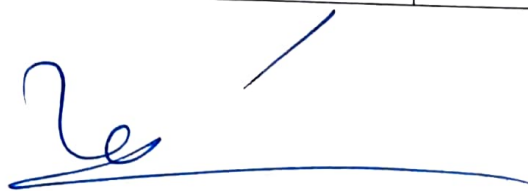
Principal

Govt. Degree College (Boys), Anantnag


Senior Audit Officer (AMG-1/K-4)

Annexure to arrears under Rule 2.43 of FC Volume-I

S.No	Name of the Professor S/Sh	TvNo/date	Amount(Rs)	Period
01	Skakti Prakash	71/5-3-2016	119614	7/2010 to 6/2015
02	M.M Palla	71/5-3-2016	84614	7/2010 to 6/2015
03	Master Showkat Ali	71/5-3-2016	30392	7/2010 to 6/2015
04	Mohd Rafiq Wani	71/5-3-2016	30922	7/2010 to 6/2015
05	Shakeel Ahmed Khandy	71/5-3-2016	64861	7/2010 to 6/2015
06	Aijaz Ahmed Masli	71/5-3-2016	469039	7/2010 to 6/2015
07	Mohd suliman	71/5-3-2016	30392	7/2010 to 6/2015
08	Mehmood Ahmed Tak	71/5-3-2016	374377	7/2010 to 6/2015
09	Mushtaq Ahmed Najar	71/5-3-2016	55224	7/2010 to 6/2015
10	Barkat Kashmiri	84/7-12-2016	1534182	4/2005 to 7/2013
11	Shakti Prakash	32/6-03-2018	148408	9/2016 to 1/2018
12	Mohd Masood	32/6-03-2018	147517	9/2016 to 1/2018
13	Rafiq Ahmed Rather Librarian	32/6-03-2018	76241	9/2016 to 1/2018
14	Sabzar Ahmed sheikh	116/11-06-2018	972562	9/2014 to 3/2018
15	Shakeel Ahmed Khandy	116/11-06-2018	917946	12/2014 to 3/2018
16	G M Jan	116/11-06-2018	898899	01/2015 to 3/2018
17	N A Wani	116/11-06-2018	898899	01/2015 to 3/2018
18	Fayaz Ahmed Bhat	116/11-06-2018	925410	2/2015 to 3/2018
19	Gull Mohd Mir	116/11-06-2018	925410	2/2015 to 3/2018
20	Mir Shabir	116/11-06-2018	926119	2/2015 to 3/2018
21	Haroon Rashid	2/2015 to 3/2018	918838	2/2015 to 3/2018
22	M.Shafi Parrey	2/2015 to 3/2018	640102	7/2015 to 3/2018
	Total		11189968	



Dated: - -2020

Subject:- Non preparation of Service books

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Besides a correspondence resting with the Principal GDC Anantnag from Under Secretary to Government Higher Education Department regarding the Subject wherein the Higher Education Department has requested the Principal GDC Anantnag to furnish/forward the original Service Books of these two employees to the HE Civil Secretariat Srinagar .

It is not understood that despite clear instructions from Hon'ble court and Higher Education Department, the service books had not been prepared. In this context it may be intimated how the salary of these 02 lab bearers is being drawn/paid without the service books in utter violation of Article 267 B of J&K CSR Vol -I .This needs justification with the comments of higher authorities

Principal
Govt. Degree College Anantnag


~~Assistant Audit Officer (AMG-1/K-4)~~

**The Senior Audit Officer
(AMG-1/B-1)
Principal Accountant General (Audit)
JK & Ladakh, Srinagar**

Subject: Reply to Audit observations for the period 12/2000 to 10/2020

Sir

Kindly refer to your office letter No .AMG-1/B-1/AIR/2020-21/282-83 dated 07-12-2020 on the aforementioned subject. In this connection the Parawise reply is submitted as under for kind consideration.

AIR 12/2000 to 10/2001

Para-5: Stock/store shortage.

Reply: The shortages pointed out against the Ex- store keeper were processed for recovery but the official approached the Hon'ble court and the matter is sub-Judice and is still pending. Compliance thereof will be shown to audit visiting next.

AIR 1/2013 to 4/2016

Para-4: Execution of works without obtaining Administrative approval/Technical sanction to the extent of Rs. 608.21lakh.

Reply: Regarding the query rose in the para it is to submit that during the previous years for which the Audit Inspection has been carried out it was a procedure to approach the Administrative Department with the proposal for construction of any project along with DPR prepared by any Government Agency like R&B, JKPCCE etc. It is only after the department's satisfaction that funds were released by them in favor of the executing agencies to start work on the projects. The projects under question have been completed and the funds received have been since released in favour of the executing agencies. The copy of funds released has been enclosed for presentation before the Audit Party. It is as such requested that Para may please be dropped.

Para-11: Less deduction of Income Tax – Rs.0.73 lakh.

Reply: Regarding the query raised in the para it is to submit that the recoveries pointed out by AI team have been conveyed to the concerned officials who in turn filled their revised income tax returns and have got the matter sorted out with Income Tax Department. It is as such requested that Para may please be dropped.

Para-14: Test check of library records-outstanding of books worth Rs.0.78 lakh.

Reply: In reply it was stated that after checking the records available in the college library it has been found that most of the books have been recovered. However, the records reveal that some of the books are in possession of the serving faculty and students on rolls. It is as such requested that Para may please be dropped.

AIR 05/2016 to 10/2020

PART-II (B)

Para1:-Inadmissible payment of arrears to the tune of Rs111.90 lakh in violation of Rule 2.43 of J&K Financial Code Volume-I

Reply: The arrears to the Assistant Professors/Professors were paid to them in terms of Govt Order No 195 & 196 HE of 2015 dated 23-06-2015 for the period 7/2010 to 6/2015 also vide HE-83 of 2018 for the period 9/2026 to 1/2018. Go NO.274-HE of 2018 dated 16-04-2018 read with SRO 284 of 2009 dated 03-09-2009. The placements were approved by the competent authority and there was no riding in either of the orders with regard to non-payment of arrears or payment prospectively. It is as such requested that Para may please be dropped on the administrative responsibility of the department.

Para2: Construction of incomplete building Block "B" (Additional four class rooms)-Cost overrun of Rs222.30 lakh and time over run of 18 years

Reply: The Assistant Director Planning Higher Education Department vide his letter No. HE/Plan/247/2016 dated 24-10-2016 has conveyed approval for the construction of incomplete building "B" Block in the College for execution through JKPCC Ltd at an estimated cost of Rs 222.30 lakh, besides conveyed authorization for utilization of Rs 200.0 lakh out of Local/Pool funds available with the college for completion of the incomplete structure of 4 class rooms out of the already approved 12 rooms. Higher Education department is the Project Authority, who entrusted the execution to the JKPCC (Executive Authority). This office has no role either in Projection or Execution of the Project except release of funds and monitoring of the Project. The monitoring is being properly done and the project is near its completion. It is as such requested that Para may please be dropped.

Para3: Execution of works by SICOP for Rs 90.63 lakh irregular expenditure thereof

Reply: This office placed funds at the disposal of General Manager SICOP for construction of boundary walling of the College for an amount of Rs63.70 lakh and also an amount of Rs26.53 lakh was forwarded to SICOP for renovation/upgradation of Chemistry block this includes the furniture purchased from SICOP for an amount of Rs3.63 lakh. The intention of the department was that the SICOP is a Govt Undertaking and is technical wing for the purpose of construction works. This office came to know through Audit that J&K SICOP has no mandate to execute any

construction work of any private or Government department and as per codal provisions all the construction works are to be got executed through a regular works executing agency i.e. Public Works Department, Project Construction Corporation etc. having expert technical manpower. The instructions shall be followed in letter & spirit in future. It is as such requested that Para may please be dropped.

Para4: Non-deduction of service tax of Rs10.34 lakh

Reply: This office placed funds at the disposal of General Manager SICOP for construction of boundary walling of the College for an amount of Rs 63.70 lakh and also an amount of Rs26.53 lakh was forwarded to SICOP for renovation/upgradation of Chemistry block this includes the furniture purchased from SICOP for an amount of Rs3.63 lakh. The intention of the department was that the SICOP is a Govt Undertaking and is technical wing for the purpose of construction works. This office came to know through Audit that J&K SICOP has no mandate to execute any construction work of any private or Government department and as per codal provisions all the construction works are to be got executed through a regular works executing agency i.e. Public Works Department, Project Construction Corporation etc. having expert technical manpower. None of the bills of SICOP are pending for payment, out of which recovery could be made. The recovery at this stage is not possible. The instructions shall be followed in letter & spirit in future. It is as such requested that Para may please be dropped.

Para5:-Non-maintenance of leave accounts irregular payment of Rs 86.55 lakh.

Reply: In future leave accounts will be prepared as desired by the audit and compliance shown to audit visiting next. It is as such requested that Para may please be dropped.

Para6:-Purchases without tendering for Rs115.01 lakh.

Reply: Most of the purchases were made on the basis of Rate Contracts framed by the District Level purchasing committee and in some cases purchases were made in open market only after ascertaining reasonability of rates by the purchasing Committee framed by the College. It is as such requested that Para may please be dropped on the administrative responsibility of the department.

Para7: - Local Fund with unspent balance of Rs 589.24lakh

Reply: The Local Fund balances remained unspent because of turmoil in view of abrogation of Article 370 and Lock Down on account of COVID-19. The balances will be neutralized during next few months and compliance thereof shown to audit visiting next. It is as such requested that Para may please be dropped on the administrative responsibility of the department.

Para8: Irregular diversion of Rs 400.0 lakh from Local Fund

Reply: Assistant Director Planning Higher Education Department vides his letter no. HE/Plan/247/2016 dated 24-10-2016 has conveyed approval for the construction of incomplete building "B" Block in the College for execution through JKPCC Ltd at an estimated cost of Rs 222.30 lakh. Besides conveyed authorization for utilization of Rs 200.0 lakh out of Local/Pool funds available with the college for completion of the incomplete structure of 4 class rooms and further authorization vide GO No.331-HE of 2016 dated 25-01-2016 for utilization of Rs 200.0 lakh out of Local/Pool funds available with the college for construction of multi storey building at GDC Ang which is being constructed at the cost of Rs 738.Lakh.The authorization is from the competent authority, as such the question of diversion from Local Fund at college level does not arise. It is as such requested that Para may please be dropped.

Yours faithfully


(Prof. Dr. Manzoor Ahmad Lone)

PRINCIPAL

Copy to:

- 1) Director Colleges, Higher Education Department, UT of J&K for kind information.
- 2) Office file for record.

Website: www.dgcboysanantnag.org

Tel. No. (O) 01932-222308

No: DCA/ 1000

Office Of THE PRINCIPAL
Govt. Degree College Anantnag
Khanabal, Anantnag - 192101 (J&K)
College with Potential for Excellence (CPE) Status by the UGC

E-Mail: principal@dgcboysanantnag.org

Fax: 01932-22350

Dated: 24-11-2020

The senior Audit Officer
AMG-I/K-04

Accountant Generals Office, Srinagar

Subject:- Reply of Audit Memos issued on spot at Degree College Boys Anantnag.

Sir,

AM No 10:-Inadmissible payment of arrears to the tune of Rs 111.90 lakh in violation of Rule 2.43 of Financial Code Vol-I.

Reply:-The arrears were actually drawn as placement of professors/lecturers/librarians issued vide G.O No 83HE of 2018 dated 12.02.2018 and placement of faculty members in the next higher grade vide G.O No 610 HE of 2017 dated 10.10.2017. The arrears paid, though old, but were genuine and actually admissible to the concerned. The cases will be re-examined in the light of Rule 2.43 of FC Volume -I and final outcome will be conveyed accordingly. As Such para may be dropped.

AM No 18:-Construction of Incomplete building block B (additional Four class rooms) cost overrun of Rs 222.30 lakh and time overrun of 18 years.

Reply:-The JKPC was allotted the work by the Higher Education Department in 2002 the agency constructed the 08 rooms and kept 04 rooms un executed .The matter was taken up with the higher authorities but the paucity of funds was the reason behind incompleteness. The college has no role in this regard as the funds were to be first released/ authorized by the Administrative Department to the college for onward release to the agency. As such para may be dropped against the college.

AM No24:-Execution of works through SICOP for Rs 90.63 lakh - Irregular expenditure thereof.

Reply:- Vide Govt. order No. 210-HE of 2019 dated: 26-03-2018, administrative approval has been accorded for the construction of boundary wall by SICOP for an approved cost of 67.81 lakhs. The construction of the boundary wall has been completed in 2019. The renovation of Chemistry block had been entrusted to SICOP at approved cost of 32.53 lakhs after completing codal formalities and the funds have been released by the Administrative Department from time to time and the renovation process has been completed in due course of time. This office has not allotted the work directly to the agency. As such para may be dropped.

AM No 26:-Non-deduction of service tax of Rs 10.34 lakh

Reply:-As replied under AM No 24 above, SICOP was allotted works by the government and as such no service tax was deducted from the agency. Keeping above reply in view it is requested that para may be dropped.

AM No 14:- Non maintenance of leave accounts – Irregular expenditure of Rs 86.55 lakh.

Reply:- This being the fact that leave accounts are prepared at the fag end of the service of a retiring employee but now after audit observation the procedure for updating the leave accounts of each employee after every 06 months shall be adhered to and in future no such problem will persist. The para may be dropped.

AM No 23: Purchases without tendering for Rs 115.01 lakh.

Reply:- The purchases are made mostly the items of immediate and day to day requirement needs of the college and are purchased on the Government sponsored DGSND rates however some items are not available on this portal and make it difficult to arrange these items and had to be purchased in open market due to necessity and immediate requirement. Keeping in view the above position para may be dropped.

AM No 15:- Local Fund with unspent balance of Rs 589.24 lakh.

Reply:- The balances are lying unspent due to the non-functioning of college academics during the period of abrogation of Article 370 and COVID-19 from 03/2020 otherwise the balances under different heads would have been utilized. Keeping in view the above position it is requested that para may be dropped.

(Prof. Mushtaq Ali Mir)
Principal

Short Term Courses/Faculty Development Programs
Department of Physics
GDC, Anantnag

S. No	Name of the teacher who attended	Title of the Program	Conducting Body	Duration
01	Dr. Parvaiz Ahmad Dar			
		Towards Quality Higher Education Through NEP-2020	Guru Angad Dev Teaching and Learning Center Khalsa College, University of Delhi	27/Oct/2020 to 02/Nov/2020
01	Dr. Mudasir Hassan Dar			
		Faculty Development program on Photonics	AICTE Training and Learning(ATAL) Academy, NIT Karnataka	01/Feb/2021 to 05/Feb/2021
02		Faculty Development program on Photonics	AICTE Training and Learning(ATAL) Academy, Central University of Jharkhand	18/Jan/2021 to 22/Jan/2021
03		International Faculty Development Program on Advances in Optics and Photonics	Department of Science and Humanities, MLR Institute of Technology, Telangana, Hyderabad	04/Aug/2020 to 08/Aug/2020
01	Dr. Riyaz Ahmed Bhat			
		Classical Mechanics-I	Center for Continuing Education, Indian Institute of Technology Kanpur	26/Jan/2021 to 25/April/2021
02		Classical Electromagnetism-I(Electrostatics)	Center for Continuing Education, Indian Institute of Technology Kanpur	15/Aug/2020 to 13/Dec /2020
03		Three Week online Course on Condensed matter Physics	GDC, Women, Sopore in collaboration with Department of Physics, SP College, Srinagar	08/Oct/2020 to 28/Oct/2020
04		Moodle Learning Management System	PG Dept of Comp. Science, Govt of Arts and Science College, Thiruvannainallur in association with Spoken Tutorial IIT Bombay, MHRD, Government of India.	02/July/2020 to 08/July/2020