

No - 258
Dt 27/5/19

कार्यालय महालेखाकार (लेखा परीक्षा) जम्मू एवं कश्मीर, जम्मू
Office of the Accountant General (Audit) J&K, Jammu

क्रमांक एसओएसओ /2019/20/

दिनांक-

No. SS/AIR/2019-20/ 113-115

Dated: 20-5-2019

Office of the
Pr. A. G. (Audit)

20 MAY 2019

J&K - Jammu

सेवा में

To

Principal Government College of Engineering
and Technology Jammu

विषय:

12/2016 से 03/2019 तक की अवधि के लिए आप के कार्यालय के लेखाओं पर
लेखा परीक्षा निरीक्षण प्रतिवेदन !

**Subject: Audit Inspection Report on the Accounts of your office for the
period from 12/2016 to 03/2019**

महोदय,

Sir,

मैं 12/2016 से 03/2019 तक की अवधि के लिए आप के कार्यालय के
लेखाओं पर लेखा परीक्षा निरीक्षण प्रतिवेदन जिस का निरीक्षण 04/2019 में किया गया आवश्यक
कारणों हेतु संलग्न कर रहा हूँ !

I am to enclose the Audit Inspection Report on the Accounts of
your office for the period from 12/2016 to 03/2019 Audit conducted in
04/2019

उक्त प्रतिवेदन के भाग-I एवं भाग - II में दर्शाए गए प्रत्येक अनुच्छेद का विस्तृत
उत्तर इस कार्यालय द्वारा जारी करने की तिथि से एक माह की अवधि के भीतर भेजने का
कष्ट करें।

Comprehensive reply to each Para of Part - I and Part - II of
the report may please be furnished within one month of its issue from this
office.

नमूना जांच टिप्पणी, जिस में ऐसी आपत्तियां सम्मिलित हैं जिनके विषय में मौके
पर ही ध्यान देने की आवश्यकता है तथा अन्य किया विधि अनियमितताएं जो संख्यां ओ. ए.
डी _____ दिनांक _____ के अन्तर्गत जारी किए गए हैं।

उक्त अनियमितताओं की अनुमति आप के कार्यालय की आगामी लेखा परीक्षा
के दौरान सत्यापित की जाएगी अतः इस संदर्भ में नमूना जांच टिप्पणी, का उत्तर इस कार्यालय
को भेजने की आवश्यकता नहीं है।

सुपरी P.T.O

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Test Audit note containing objections requiring on spot and other Procedural irregularities has been issued vide No _____ dated _____ compliance of the observations will be verified during the next audit of your office and therefore, no reply needs to be furnished to this office for test audit note.

निरीक्षण प्रतिवेदन आप के कार्यालय के द्वारा प्रस्तुत तथा उपलब्ध कराई गई सूचना के आधार पर तैयार की गई है।

Report has been prepared on the basis of Information furnished and made available by your office.

कार्यालय महालेखाकार जम्मू व काश्मीर, किसी भी ऐसी सूचना से जो नहीं बताई गई है या गलत बताई गई है की जिम्मेदारी को अस्वीकारता है।

The office of the Accountant General J&K, Disclaims responsibility for any mis-information and/ or non-information on the part of auditee.

भवदीय
Yours faithfully,

Mali
परिष्क लेखा परीक्षा अधिकारी
Sr. Audit Officer. (SS)

उपरोक्त की प्रतिलिपि लेखा परीक्षा निरीक्षण प्रतिवेदन सहित प्रेषित—

Copy of above with AIR forwarded to:

1. Director Colleges Higher Education Department Govt. of J&K
2. *Comaissioner/ Secretary Higher Education Deptt. J&K, Srinagar.*

Sd.
परिष्क लेखा परीक्षा अधिकारी एसएसओ
Sr. Audit Officer (SS)

Audit Inspection Report on the Accounts of the Principal Government College of Engineering and Technology, Jammu for the period from 12/2016 to 03/2019. (Audit conducted in 04/2019).

I Introductory

The Government College of Engineering and Technology, Jammu (GCET) was established in the year 1994 under All India Council of Technical Education (AICTE) and is affiliated to University of Jammu, Jammu. The inauguration of the college was done by the Governor of Jammu and Kashmir, General K. V. Krishna Rao on 5 October 1994 at Old University Campus, Canal Road, Jammu.

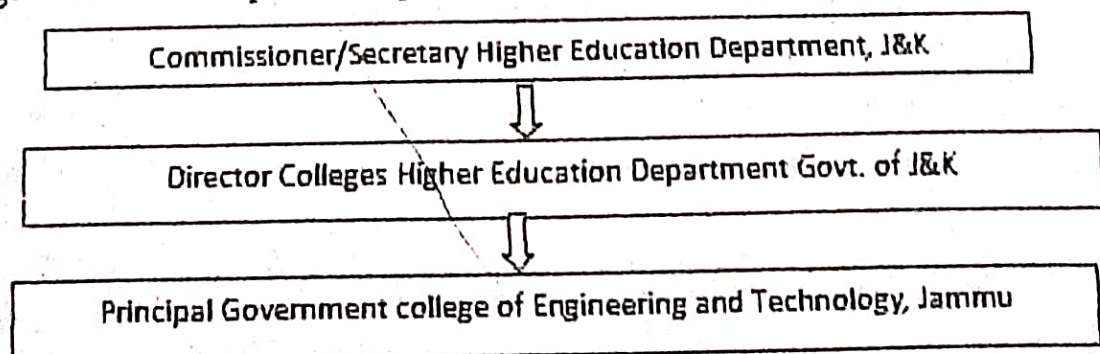
Now, New Campus of GCET has also come up on an area of 869 Kanals of land at Chak Bhalwal, Jammu near Amb Ghrota which is 25 km from Old University Campus, Canal Road, Jammu. It offers the degree of Bachelor of Engineering in Computer Sciences, Electronics and Communication Engineering, Mechanical Engineering, Civil Engineering and Electrical Engineering.

II Aims and Objectives

- To emerge as a pioneer centre of research and technology imparting a greater contribution in nation-building by including the intellectual potential, moral character and professional ethics among the aspiring young engineers so as to fulfill the vision of India as a Developed Nation.
- To provide an atmosphere that facilitates personal commitment to the educational success of students in an environment that values diversity and Community.
- To produce quality manpower equipped with excellent technical skills, human and social values, leadership, creativity and innovation for the sustainable growth and benefit of mankind
- To inculcate entrepreneurial attitude and values amongst learners.

III Organizational set up

The Organizational Set Up of the department is as under



IV Scope of Audit

The Compliance audit on the accounts of Principal, Govt. College of Engineering and Technology, Jammu was taken up as per accounting standards of Comptroller and Auditor General of India on 02.04.2019 to assess the performance of the office on the criteria of planning process, financial management, programme implementation, internal control and monitoring. In this regard an entry conference was held with of Principal, Govt. College of Engineering and Technology, Jammu on 02.04.2019.

V Audit sampling

In the case of selection of objectives for the Compliance audit, evidence based approach has been adopted for determining the sampling strategy. Sampling has been done on the basis of expenditure vouchers for the period from 4/2017 to 3/2018 provided by FINAT and also adopted methodology of judgmental sampling on the basis of record of auditee unit.

VI Audit Criteria

Compliance audit was conducted with reference to the provisions of

- Guidelines of GOI on CSS and other schemes being implemented by the Department.
- J&K State Financial Code/Book of Financial powers
- Circulars and instructions issued by GOI and State Govt. from time to time.
- Annual Plans and prescribed monitoring schemes
- Auditing Standards of CAG.

VII Commencement and conclusion of audit

The Compliance audit on the accounts of of Principal, Govt College of Engineering and Technology, Jammu for the period from 12/2016 to 03/2019 was taken up on 02.04.2019 and concluded on 22.04.2019

VIII Administrative Inspection.

The Administrative inspection of the Institute has not been conducted for last several years. The matter is brought to the notice of higher authorities for taking appropriate action.

IX Physical verification]

The physical verification of store / stock articles of the department for the year 2018-19 was under process. The results of the report shall be awaited in audit.

X Snap audit.

The Directorate of Audit & Inspection Jammu has not conducted the snap audit of the Institute for last several years. The same may be got conducted at the earliest and results intimated to audit.

XI Allocation / Expenditure

(in Lakhs)

Year	Revenue		Capital	
	Allotment	Expenditure	Allotment	Expenditure
2016-17	1253.24	1051.23	536.00	519.42
2017-18	1290.83	1100.79	486.00	485.49
2018-19	2130.69	2111.89	166.00	145.14

PART-II

AUDIT FINDINGS

PART-II-A

Nil

Part-II-B

Para 1

Diversion of funds of Rs. 59.77 lakhs.

College receives funds under various heads, most of these funds are required to be utilised for the purpose for which these have been received and some of these are required to be transferred to the concerned departments as directed. There are no rules or guidelines for operation of local funds raised annually at the time of admission in college. However, the college followed the guidelines issued in this regard by the Director Colleges, Higher Education Department, Govt. of Jammu & Kashmir vide No HED/GEN/2002 dated 16.04.2003.

During the course of test check of records relating to local funds from 2016-17 to 2018-19 (ending December 12/2018), it was noticed that expenditure of Rs.0.42 lakh, Rs.0.27 lakh Rs.0.78 lakh, Rs 1.16 lakh, and Rs 6.88 lakh was incurred on Repair of DG set., AMC of Aquaguard, Purchase of tyres for vehicles, Insurance of vehicles and purchase of desktops for use in various sections of GCET respectively by debiting Rs.0.70, lakh, Rs.1.93 lakh & Rs.6.88 lakh to College Development Fund, Saving interest on saving Accounts and Laboratory Fund respectively, which is in contravention of guidelines. The details of funds diverted are shown as under.

S.No	Bill/Invoice No. & Date	Name of dealer	Amount	Items purchased	Expenditure debited from
1.	Invrt-PE JK-147-002416 dated 7-11-2016	Pal Engineers	19887	Repair of DG Set	College Dev. Fund
	OPEJM1819002931 Dt.14.11.2018	-do-	22674	-do-	-do-
2.	Nil	Mengi Enterprises	27170	AMC of Aquaguard	-do-
3.	9629001809 dt. 24.10.2017	J&K Tyre Industries	62668	Purchase of tyres for Vehicle s	Saving interest of saving accounts of local fund
4.	-do-	-do-	15089	-do-	-do-
5.	10211060017108713529 Dt.04-01-2018	United Insurance	47022	Insurance of vehicle	-do-
6.	CHQCSH 228200044 Dt 13.06.20181	Oriental Insurance Company	68718	Insurance of vehicle No. JK 02 AK 2903	-do-

7.	LD/L/1344/17-18 DT. 1-02-2018	Latest Device Ltd, Bhopal	688000	Computers installed in various sections of college	Lab fund
			9,51,228		

Further as per the guidelines transfer of fund from one head to another was not allowed. However as can be seen from above the Institution has made expenditure to the tune of Rs.9.51 lakh without approval. An amount of Rs 50.26 was also pointed out in previous AIR on account of diversion of funds. The matter is brought to the notice of Principal Govt. College of Engineering & Technology, Jammu for his comments. In reply it was stated by the department that funds were utilized for the purpose for which these were received. The reply is not tenable as the funds were not utilized for the benefit of the students.

Para 2 Awaited Utilization Certificates for Rs 89.63 lakhs.

(a) Repair/Renovation of GCET complex, building and furniture.

An amount of Rs. 54.61 lakh had been released by the Principal, GCET Jammu during the period 2016-17 and 2017-18 (Rs 3.00 lakh vide order No HE./Plan/071/2015 dated nil Rs 38.18/ lakh vide Ch No. 027957 dated nil and Rs 13.43 lakh vide Ch. No 055115 dated nil) in favour of S.E PWD (R&B) Jammu Kathua circle, Jammu for conducting Repair/Renovation of GCET Complex, building However, the utilization certificate indicating the physical achievements made were not obtained from the concerned Deptt in absence of which it could not be ascertained whether the funds had been utilized for the intended purpose.

(b) Development of Play ground

Vide TV NO 54/4202 dated 31.3.2016 and 118/4202 dated 31.3.2017 Rs 30.00 lakh and Rs 25.00 lakh respectively were advanced to Secretary, J&K Sports Council Jammu for development of playground in GCET. However the Utilization certificate for only Rs 19.98 lakh was obtained and Utilization Certificate for the remaining amount i.e.35.02 lakh was not obtained from the concerned Deptt.

The Utilization certificates for an amount of Rs 89.63 shall be awaited in audit.

Para 3 Check of Local Funds— Non-utilization of local funds to the tune of Rs. 335.01 Lakhs

In terms of provisions of rule 2.2(b) of J & K Financial code Vol-I, all receipts realized from the students on account of Local Fund relating to the fee of the students in Govt. Educational institutions for extracurricular activities has to be spent

strictly for betterment of students in accordance with the provisions of rules contained herein. A test check of records revealed that local funds were not utilized resulting in un-utilization of funds. The details of un-utilized amounts are as under:-

S.NO	Name	Unutilized Amount (ending 12/2018) Rs
1	Tuition Fees	8129427
2	Cost of Admission Form/Prospectus	1555322
3	Cost of Syllabus	421512
4	Admission Fees (Govt.)	384750
5	College Development Fees	1364810
6	Student Aid fees	273230
7	Library/Identity Card	282320
8	College Sports Fees	1839465
9	College Caution Money (Refundable)	1781594
10	College Magazine/Newsletter	1226441
11	Study Material	2065999
12	Red Cross	167461
13	College Contingencies	1337718
14	Annual Day Function/Freshers day	1487247
15	NSS	448742
16	Training & Placement	1822311
17	Library Room Fund	778889
18	Motor Vehicle Fund	311023
19	Seminar/Cultural Activity	959195
20	Excursion/Picnic	1276400
21	Medical Aid Fund	1151537
22	Relief Fund	1259385
23	Laboratory Fund	3176999
	Total	33501787

An audit perusal of above table has revealed the following audit observations:-

1. An unspent of Rs 81.29 Lakh has been accumulated under Tuition Fee ending 12/2018. The expenditure was required to be incurred on the remuneration of lectures/faculty invited to the college for delivering specialized/regular lectures. The retention of such a huge balance under Tuition Fee tantamount the poor invitation of Guest Faculty for delivering specialized/regular lectures to the students. The number of Guest faculty invited to the college during the period from 2016-17 to 2018-19 along with the remuneration paid to them was not available on record.

2. Admission fees is required to be remitted to Govt as revenue whereas an amount of Rs3.84 lakh was lying unremitted as on 04/2019. The same may please be remitted under an intimation to audit.
3. College sports Fees is required to be spent on the sports related activities of the students. Poor utilization of the fund has resulted in un- utilized amount of Rs18.39 Lakhs.
4. An un-spent balance of Rs18.22 Lakhs is lying under training & Placement Fund which is indicative of poor utilization on the training & placement activities of the students. This had resulted into reducing trend in campus placements.
5. An amount of Rs 31.76 Lakh is lying as un-utilized under Lab fund was indicative of poor utilization on the lab instruments/activities.
6. An amount of Rs 17.81 Lakhs under caution money may be reviewed and deposits found lying unclaimed for more than 3 consecutive years credited to Govt. and compliance shown to audit visiting next.
7. An amount of Rs57.72 Lakh was lying un-remitted University fee which represents the fee collected from the students who had forgone their admission which was subsequently required to be refunded to the students leaving the college after deducting the requisite percentage under rules or otherwise. The action as required under rules may please be taken under intimation to audit. The above data shows that the institutional authorities had not utilized the funds properly for providing facilities to the students so as to raise their standards to high levels which led to accumulation of unused funds to the tune of Rs.335.01Lakh. Non- spending of funds for the purpose for which it was collected/raised had not only deprived the students from the intended benefits. In reply it was intimated by the Principal, GCET, Jammu that the admission fee shall be remitted into treasury shortly and the funds are utilised from TEQIP -III scheme which is not tenable as utilization of local funds can provide more benefit to students.

Para 4 Parking of Govt money to the tune of Rs1.92 Lakh ending 3/2019.

Under rule 2.33 of the J&K Financial Code Vol I unless expressly authorized by any law, rule or under having the force of law, money may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Govt. funds can be withdrawn only if required for immediate disbursement authorized under any rule or general or special order of a competent authority. The practice of withdrawing funds with a view of avoiding lapse of Budget grant and placing such money in deposit in the Public Account or with Bank is forbidden. During the course of audit, it was noticed that an amount of Rs1.11 Lakhs ending 3/2017, 0.45 Lakhs ending 3/2018 & 1.92 Lakhs ending 3/2019 had been kept in the official Bank Account of the Principal GCET Chak Balwal under A/c No1250010200000424 J&K Bank. Details of amount kept in account at the end of each Financial year is as under:-

Year	Balance as per Bank Statement
31.03.2017	1,11,269/-
31.03.2018	45,244/-
31.03.2019	1,92,971/-

The Cash Book of the above financial years of the auditee unit showed nil balance at the end of the Year. This position depicts that the bank reconciliation was not conducted from time to time. The bank reconciliation may be conducted and the details of amount lying in account may be prepared and credited in the relevant accounts under intimation to audit. No reply was furnished.

Para 5 Outstanding Library Books amounting to Rs 0.93 lakhs.

As per circular No:HE/GEN/696/10 dated 05-01-2011 of Higher Education Department the faculty members can obtain 5 books for one month for preparation of lectures and if the books are returned after one month applicable fine per day per book will be charged from the concerned lecturers. However the test check of library records revealed that a number of books are lying with staff members of the college Permanent/ Adhoc Lecturers for years together, the periodicity of retention ranges from 3yrs to more than 10 years, a few instances of which are given Annexure A

C. C. 12

Already
dropped

The books mentioned in Annexure A were issued to the above staff member but the books had not been returned to the library till 03/2019. Adhoc Lecturers were on contractual basis and most of them had left the college. Neither books nor the cost of books had been recovered from them. The observation has also been pointed out by the previous audit where 155 books were shown pending from borrowers. An amount of Rs 0.70 lakh on account of outstanding 155 books was also pointed out by previous audit. Effective steps need to be taken by the Institute to get the books back or recover the cost of the books issued under an intimation to the audit. In reply it was intimated by the department that steps will be taken to receive back the books from the concerned faculty members under an intimation to audit.

Para 5

Academic Activities

The Govt College of Engineering and Technology is offering Undergraduate courses in five streams of Engineering & Technology. The admission to Undergraduate courses is made by the Institute amongst candidates who have qualified examination conducted by J&KBOPEE after completion of 10+2 exam in science Stream. However a test check of the records relating to pass out students revealed as under

Campus Selection/Off campus selection

As per the guidelines of AICTE all the AICTE approved institutes are required to have a dedicated Training and Placement Cell headed by Training and Placement Officer (TPO).

In any institute TPO plays an important role in boosting the career of students. The purpose of the Training and Placement Officer is to guide students to choose the right career and to plan for programs and activities to enhance knowledge, skill, attitude and the right kind of aptitude to meet the manpower requirements of the Industry. The overall role of the Training & Placement cell is of a facilitator and counselor for training and placement related activities. The industry is always on the lookout for students who are vibrant, energetic individuals and ready to accept challenges, attentive, with a good academic background, fast learners, open to learning even at work and more importantly possessing good communication skills. TPO shall assist students to develop/clarify their academic and career interests, and their short and long-term goals through individual counselling and group sessions. The placement cell shall act as a contact place and facilitator to arrange internship of the students, campus visits and conduct of the

recruitment process of the employers for the purposeful placement of students of the institution.

In spite of a Training and Placement cell in GCET, Jammu to provide employment opportunities and world class training to students in leading organizations. A review of the records of T&P Cell relating to Campus/Off Campus selection revealed as under

Branch/ stream	2016-17			2017-18			2018-19 (upto 20.1.2019)		
	No. of students	Campus/ Off campus selection	%age	No. of students	Campus/ Off campus selection	%age	No. of students	Campus/ Off campus selection	%age
E&C	29	3	10.3%	29	7	24.1%	52	1	1.9%
CSC	31	7	22.5%	27	9	33.3%	45	25	55.5%
Mech	24	11	45.8%	30	8	26.6%	56	2	3.57%
Elec	38	8	21%	30	16	53.3%	63	2	3.17%
Civil	30	8	26.6%	29	6	20.6%	67	2	2.98%

As can be seen from above that the campus/ Off Campus selection ranged between 10.3 % to 53.3% during 2016-17 and 2017-18 and ranged between 1.9% to 55.5% during 2018-19 (upto 20.1.2019) which was far below the satisfaction level. Reasons for such a low percentage of campus/Off Campus selection was not made known to audit.

Part-III Follow-Up on Audit findings from previous Reports.

In view of reply furnished vide No. GCET/Acctts/2019-20/92-94 dated 22.4.2019 all the outstanding objections contained in the previous audit inspection report were reviewed on spot and such of the paras/objections which could not be settled are reproduced below for early settlement

AIR 9/2014 to 11/2016

Part-II-A

Para- 2

Non accountal of Rs.28.42 lakh.

During the test check of records it was found that three FDR's bearing A/c No's:2843, 2845 & 2854 were lying in the office in the name of Principal Govt.College of Engineering & Technology, Jammu. As per the FDR's these were made on 18/12/2010 for an amount of Rs.7,97,916/-, Rs.2,77,649/- & Rs.6,00,999/- and their maturity value being Rs.9,39,478/-, Rs.3,26,908/- & Rs.7,07,625/- respectively on 18.12.2012. These

FDR's have never been renewed by the office, however information gathered revealed as under:

FDR No	Maturity Value on 18/12/2012	Maturity Value as on 26/12/2015 and renewed for two years	Maturity Value as on 26/12/2017 (Amount value in Rupees)
2843	9,39,478	11,56,564	12,55,099
2845	3,26,908	3,97,629	4,65,885
2854	7,07,625	8,71,137	10,20,675

The exact date of preparation of these FDR's was not on records as these have not been entered in any cash book. Further the purpose for which the money was received was also not on record.

The following information may be obtained and furnished to audit:

1. The source from where the money was received and date of receipt of money in FDR's.
2. The initial amount and date on which the FDR's were prepared.
3. It may also be intimated whether the funds were received from Central or State Governments for revenue or capital expenditure.
4. As per rules all moneys received are to be entered in the cash book, but the above said amount was not entered in the cash book. The reasons for the same may be intimated to audit.
5. Total number and value of FDR's prepared initially with dates and the expenditure if any, incurred out of the initial FDR's indicating the purpose/scheme, amount and dates of expenditure. In reply the department stated that
 1. The source of money and initial amount of FDR's shall be traced from the records and communicated to the Audit accordingly.
 2. Further, it will also be checked whether the funds have been received from the Central or State Government for revenue on Capital expenditure.
 3. After ascertaining all the details the amount shall be entered in the Cash Book and communicated to Audit.

AIR 12/12 to 8/14

PART II-B

Para 2: Utilization of Grants under MODROBS Scheme - Irregularities thereof

R with Documents

The department vide authorization No: 8024/mod/382/11/12 dt 31.7.2012 received an amount of Rs 57,25,000/- under MODROBS Scheme for the year 2012-13 for five departments

D Computer Engineering Department

The Cash Book of the MODROB Scheme for the above mentioned Department shows that total expenditure incurred amounts to Rs 1372679/- whereas audited statement depicts expenditure of Rs 1319620/-. Amount of Rs 53059/- paid to M/s Viraj Communication vide Cheque No.148333/6.3.13 has been recouped out of CD 424 which may be justified to audit. Test check of Modrob Computer Stock Register depicts stock entry of Uniline IKVA from M/s Trikuta Technology for Rs 24799.95/- supply made vide Order No:GCET/Pr/12/723-25 dt:27.11.12 and Bill No 12154/13.2.13 for Rs 92533/- from M/s Viraj Infocomm and payment made from which account may specified to audit and the same have not been entered in the Modrob Cash Book thus aggregating the total amount to Rs 1436952.95 /-which may be looked into and factual position intimated to audit.

Further the supply order made to M/s Computer Craft clearly indicates 10% Bank Guarantee of Rs 14670/- from M/s Computer Craft was not found received and reasons for not calling for Bank Guarantee from the firm may justified to audit.

II) Civil Engg Deptt (Modification of Surveying Lab)

The Bank Guarantee Register clearly indicates that B.G. for an amount of Rs 34365/- was not found enclosed as clearly specified in the Supply Order No:GCET/13/137-140 Dt 28.1.2013

*dropped***b) Modernization of Soil Lab**

Supply Order vide No: GCET/13/2072-75 Dt:28.1.13 for supply of Computerized Triaxial Test apparatus for Soil lab for Rs 650,000/- was made to M/s Electronic Instruments & Control Ahmedabad. The stock entry on the bill clearly indicates that the equipment has been but installation & demonstration of equipment pending and only part payment of Rs 475,000/- released in favour of the dealer. As on date has the equipment

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been installed and checked and balance payment made to the firm may kindly be intimated to audit.

III) Electrical & Communication Engg Deptt.

The material for VLSI & Project Lab vide invoice No: 229/2012-13 dt: 10.1.13 from M/s Trident Technology for Rs 124490/- which has been passed for Rs 120490/- and balance payment made vide Cheque No:148340 Dt:30.3.13 as depicted in the bill, whereas in the Cash Book it has been booked for Rs 120490/- and also Bank Guarantee for Rs 12049/- has not been received by the department along with the bill.

IV) ENC Lab Equipment

The Cash Book of the ENC Lab Equipment depicts an amount of Rs 24799/-, purchase of one UPS 1KVA Vide Bill No TT51-12-13/0082 Dt:16.2.13 against grant of Rs 550,000/-The Stock entry of the above mentioned item was not found recorded in the Stock Register, the same may be got done now under intimation to audit.

Para 3: Awaited Utilization certificates of on-going Works and New Works of GCET, Phase II, Chak Bhalwal

III) Compound wall Front & Right side

The value of the work done of the above mentioned work ending 31.12.2013 is Rs 32.00 lakh and work in progress, but as per letter No: JKPCC/J/11/888-90 dt:17.7.14 clearly specifies that construction work of compound wall shall also be taken up which requires the demarcation of the land by the Revenue authorities to ensure that no encroachment has taken place and whether revenue authorities have been approached for the demarcation.

Para 4: Unfruitful expenditure of Rs 5.38 lakhs on designing Web portal for Higher Education

The proposal of establishing e-library for the colleges of Higher Education was decided to be got prepared by the Computer Engineering Department of GCET, Jammu by-designing a WEB portal of one tera bytes capacity the space for which could be purchased from the web vendor along with linkages of e-books from various service providers of e-books. The project of automation of College libraries had to be initiated on the pattern of Public libraries on which NIC had already initiated the work and on the pattern of e-granthalaya.

The Computer Engg. Department worked out total estimate on design, development and maintenance of portal at Rs 528750/-per year. Supply Order vide No:GCET/Acctts/13/Pr/58 dt 5.2.2013 was placed with M/s SAY Technologies for

designing and maintenance of web portal and web server with below detailed terms and conditions:

- the vendor shall enter into agreement with College authorities for developing and maintenance of web portal.
- the vendor should provide a printout of web server utilization every month.
- the vendor should provide soft copy of application developed along with proper literature required to operate the application.
- 100 % payment of designing web portal will be released after complete designing after verification by Committee members.

The perusal of project records depict that no such agreement was found entered into, no monthly printout of web server utilization was found provided by the vendor and no such certificate from Committee members for verification of design and thereafter payment released.

The Higher Education Department vide its letter No: Hr.Edu/Plan-Coll/009/2013 dt: 6.6.2013 directed all Principals of Kashmir and Jammu for subsequent uploading on the portal(www.jkelixir.in) through Computer Engg. Department of GCET, but the inputs were not being received and subsequently the payment of Engineers was reduced from Rs 20,000/- to 5,000/- as per letter No: GCET/COM/13/127 Dt:30.8.2013. As against allotment of Rs 5.38 lakhs, the whole of the amount expended upto July 2014 and department asked higher authorities for release of funds and also emphasized on no response for video lectures/e-books from principals of Degree Colleges and no further funds were released resulting in wasteful expenditure of Rs 5.38 lakhs along with interest for the said project. The Department should have projected before hand the matter of release of funds which could have rendered the web portal functional, clearly meeting the requirements for which the project was setup.

Para9: Test check of Service Books

Dropped
In view of reply and as verified on spot Needful has been done except in case of Sh. Neeraj Dubey, Asstt. Professor which shall be awaited in audit.

Para10: Non-disposal of unserviceable items amounting to Rs.2,20,323.25

Dropped
The test check of records pertaining to different wings of the college has

revealed that the items declared as unserviceable as per the physical verification report are lying with the department amounting to Rs.2.20 Lac need to be disposed by way of auction or written off under rules as early as possible as with the passage of time the condition of these items may deteriorate further and result in loss to Govt. exchequer The detail of item is as under:-

S.No	Department	No.Of items	Amount
1.	Computer Engg	23	7,57,210.00
2.	Civil Engg	74	26,508.25
3.	Mechanical Engg	1	3,95,200.00
		Total	11,78,918.25

The item of the mechanical department ha been shown lying in the old campus reasons for which may be assigned to audit.

AIR 6/2011 to 11/2012

Part II (A)

R. with documents
Para 1: Diversion of Central Financial Assistance (Grant-in-aid) to State Government amounting to ` 2.00 crores released by GOI for setting up of college of Engineering and Technology at Jammu.

The comments of the commissioner/ secretary to Government Higher and Education Department J&K regarding the detailed para are awaited in audit.

R. with documents
Para 3: Unfruitful Expenditure of ` 40.00 lakh on construction of OHT, Extra Expenditure of Rs. 13.00 lakh in construction of TubeWell and lying of pipe distribution Net work and cost-overflow of Rs. 58.25 lakh in construction of W.S. Scheme for GCET Jammu.

Detailed reply to the observations shall be awaited in audit.

Part - II - B

R. with documents
Para 4:(i) Cost overrun of ` 3033.35 lakh in Execution of work under Phase-II of construction of GCET Jammu.

In accordance with original Administrative Approval, that total cost of works under Phase- II of construction work of GCET Jammu was ` 2432.70 lakhs which was revised to ` 3995 and administratively approved in 01/2006. This revised estimates contained many new items of works alongwith some of the items of original estimate with increased cost of ` 446.49 lakh. Scrutiny of the record revealed that estimated cost of ` 3995.00 lakh approved in 01/2006 had further been revised to ` 6581.93 lakh in 09/2007 with an increase of ` 2586.86 lakh resulting into cost on run of ` 3033.35 lakh (` 446.49 lakh and ` 1586.86 lakh) as details in HM-15 issued on spot. This indicates that if the

proposed works were completed within the revised estimated cost of ` 6581.971 . There would be cost overrun of ` 3033.35 lakh which needs to be justified with detailed reasons.
 Para 5:(a) Purchase of computers at higher rates - recoverable amounts of 1.10 lakhs.

As per items No. 9 of the supply order placed to M/S Aman Technologies Gandhinagar Jammu vide No: GCET / 12-13/473 dated 12-03-2012 for supply of 23 No. of Desktop computers (made Dell) that the DGS&D rates if found lowest to tender rates than DGS&D rate shall be considered. Perusal of the record revealed that rates offer by the firm ` 42766.50 (5/VAT inclusive) per computer were higher than the DGS&D rates ` 36788.40 per computer (5% Vat) extra. Further supplier had not supplied the computers as per the approve configuration. There was different of 2 GB RAM costing ` 625/- each. Thus purchases made at higher rate that too other than the approved configuration had resulted into. Excess payment of ` 1.10 lakh as detailed below. -

S. No	Supplier rate	DGS&D Rates()	Excess ()	Qty. Supplied	Amount recoverable
1	42766.50	36788.40	95199	23 Nos computers	95199
2	Difference in configuration of computer system.				14375
				Total	109574

On being pointed out in audit, institution agree to effect the recovery from the concerned firm and intimated to audit accordingly.

Moreover 15 month licensed antivirus software required to be installed at the tune of supply has been installed as yet (12/2012). In absence of which the computers are vulnerable to data consumption. Dated less and malfunctioning. Needful may be got done without further delay.

Detailed reply of the para shall be awaited in audit.

(b) Irregular expenditure on purchases worth ` 4.55 lakhs.

The sanction of the competent authority for purchases worth Rs 4.55 lakh shall be awaited in audit.

Para 8: Miscellaneous Observations.

(a) Deposits under caution money.

A review of such balances may be conducted and deposits found lying unclaimed for more than three consecutive years may be credited to Govt. account and compliance shown to audit visiting next. ,

AIR 04/2010 to 05/2011

Para 5: Miscellaneous Observations

(C) Unserviceable/ obsolete store worth ` 30.68 lakh.

Action taken by the institution to dispose off the unserviceable item amounting to ` 30.68 lakh as detailed in original para shall be awaited in audit. The outcome of physical verification of stores of all departments shall be awaited in audit.

AIR 01/1999 to 01/2000

Para 2: Awaited adjustment accounts / utilization certificate.

Against an amount of ` 94.94 lakh advanced to the Controller, Land Acquisition Jammu towards acquisition of land, the utilization certificate for ` 2221504 has been received from Collector Asstt. Commissioner (Rev) Jammu Vide letter No: DCJ/LA?ACR/2011-12/1328 dated 18-02-2012. The remaining utilization account. For `7272781/- may be obtained and kept in record for audit check.

PART- IV

Best Practices.

No new practice or innovations were noticed during the course of audit

PART-V

Acknowledgement.

Full cordial cooperation was extended to the audit party during the course of audit. The charge of the Principal during the period covered under present audit was held by Dr Sameru Sharma whereas DDO powers were held by

S.No.	Name of officers (S/Sh)	Designation	Period
1.	Bodh Raj Bhagat	Accounts officer	1.12.2016 to 04.01.2017
2	Raghubir Lal Gupta	-do-	04.01.2017 to tilldate

The Inspection Report has been prepared on the basis of information furnished and made available by Principal Government College of Engineering and Technology, Jammu for the period from 12/2016 to 03/2019. The office of the Accountant General (Audit), J&K, Jammu disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

[Signature]
Sr. Audit Officer (SS)

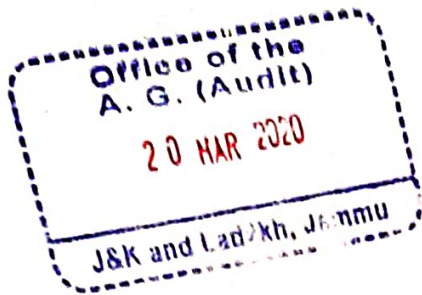
ANNEXURE A

S.No	Name of Lecturers	Subject/Name of Book	NO of Books	Date of Issue	Cost (Rs)
1.	Sunita Kitroo	Physics books by different Authors	11	30-08-2016	1852.70
2.	Manoj Gupta	DSP by Salivahanan	1	22-08-2016	225.00
3.	Salvant Raj	Civil	7	31-08-2016	8410.94
4.	Surjit Singh	Electrical Engg by B.K.Sharma & Power Electronics	2	01-03-2005 & 26-02-2014	315
5.	Bhawna Sharma	Computer	1	20-02-2003	150
6.	Meenakshi Gupta	Soil Mechanics	2	28-02-2008	220
7.	Neeraj Dubey	Electrical Engg	1	01-07-2006	180
8.	Tamana	Software Engg	1	23-08-2003	392
9.	Harminder Dingra	Airport by Hartery	1	23-02-2017	333
10	Sameer Khajuria	Fundamentals of Data Structures	1	08-09-2009	175
11.	Rajat Sharma	Electrodynamics & Engg. Mathematics	2	10-08-2018 & 14-08-2018	410
12	Yogesh Gupta	Elements of Engg Math	1	15-10-2018	200
13.	Subash Dubey	Electric Engg. Books	3	02-08-2017 & 13-10-2017	395
14.	Sahil Padha (Adhoc Lecturer)	Mechanics	2	31-08-2018	624
15	Akansha Bhagat (Adhoc Lecturer)	Electric	2	25-08-2018 & 16-01-2019	675
16	Prabjyot Singh A.L	Computer	3	28-08-2018 3-11-2018	1024
17	Manjeet Kour (Adhoc Lecturer)	Electric	2	31-01-2019	5155.25
18	Pradeep Singh (Adhoc Lecturer)	Mechanics	3	31-08-2018 & 19-04-2018	835
19	Harpreet Singh (Adhoc Lecturer)	Mechanics	2	05-09-2018	365
20	Sunil Kumar (Adhoc Lecturer)	Machine Design by Sharma/Aggarwal	1	05-09-2018	365
21	Swarnjit Singh (Adhoc Lecturer)	Machine Design by Gill	1	06-09-2018	310
22	Diksha Sharma (Adhoc Lecturer)	Computer	2	22-11-2018	350
23.	Gurpreet Kour (Adhoc Lecturer)	Electronics	2	06-05-2008	390
		TOTAL	54		Rs23351.89

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) JAMMU

NO: SS/AU/J/Rej/2019-20/651

Dated: 20/03/2020



To

Principal Govt.

College of Engineering
and Technology, Jammu

No
Format
urgent
Son
15/6/20
A.A-0
2/6

Subject: Reply of AIR 12/2016 to 3/2019

Reference: Your letter NO: GCET/ACCTS/2019-20/223 Dt: 6-02-2021

Sir,

Refer to your letter No. cited above regarding settlement of Audit Paras. Below noted Para may be treated as settled:-

AIR	Para No.	Brief description
12/2016 do 3/2019	4.	Parking of Govt. Money to the Tune of Rs. 1.92 Lakh ending 3/2019
-do-	5.	Academic Activities
12/2012 to 3/2014	II.B. 2(II)	Civil Engineering Department (Modification of Surveying Lab)
-do-	(II). b	Modernization of Soil Lab
-do-	(III)	Electrical & Communication Engineering Department

20-	4	Unjustified Expenditure of Rs. 5.38 Lakhs on designing web portal for higher Education
6/2011 to 11/2012	5(a)	Purchase of Computers at higher rates. - Recoverable amounts of 1.10 Lakhs.
-do-	5(b)	Irregular Expenditure on purchase worth Rs. 4.55 Lakhs.
1/1999 to 01/2000	2.	Awaited Adjustment accounts / utilization certificate

Remaining Paras could not be settled/dropped due to non-furnishing of detailed reply along with relevant documents.

Amal
20/3/2020
Sr. Audit officer
(Social Sector)

**GOVERNMENT COLLEGE OF ENGINEERING AND TECHNOLOGY,
CHAK BHALWAL, JAMMU**

Sr. Audit Officer (SS),
Office of the Accountant General (Audit),
J&K, Jammu

No.: GCET/Acctts/2019-20//223

Dated: 6/2/2020

**Sub: Reply of Audit Inspection report for the period of 12/2016 to 03/2019
(Audit conducted on 02.04.2019)**

Ref:- No: SS/AIR/2019-20/113-115 dated: 20.05.2019.

Sir,

Kindly refer to above cited reference the Para-wise reply of the Audit Inspection Report received from Sr. Audit Officer (SS) is given as under for kind consideration please.

I-VII Needs no reply.

VIII ADMINISTRATIVE INSPECTION

The administrative inspection of this college still not yet conducted by the Higher Authorities. The latest position in this regard shall be made known to audit in due course of time.

IX PHYSICAL VERIFICATION OF STORE/STOCK.

The physical verification of the store/stock has been conducted vide this office No: GCET/14/118 dated: 18.03.2014. The report in this regard is still awaited.

X SNAP AUDIT

The Directorate of Audit and Inspection shall be requested to conduct the Snap Audit of this Institute. The outcome of the audit inspection shall be shown to the Audit Party visiting next.

XI ALLOCATION/EXPENDITURE

Needs no reply.

PART-II

PART-II-A Needs no reply.

PART-II-B
AUDIT FINDINGS

Para-1: Diversion of Funds of Rs. 59.77 lakhs.

The matter has been taken up with the Principal Secretary to Government, Higher Education Department for an amount of Rs. 50.26 out of Rs. 59.77 as pointed out in the previous Audit Report vide this office letter No: GCET/Acctts/2017-18/48 Dated: 17.04.2017 & letter No. GCET/Acctts/2019-20/157 dated 15.04.2019 for regularization of expenditure but no reply has been received. Now the matter has been taken up with the Secretary to Govt., Higher Education Department vide this office letter No. GCET/Acctts/2019-20/1124-25 Dated: 03.01.2020 **(Annexure-A)** for an amount of Rs.50.26 lakhs. Regarding Diversion of Funds of Rs.9.51 lakhs, it is intimated that the said amount has been utilized for which these have been received. It is also intimated that the expenditure of Rs. 0.42 lakh, Rs.0.27 lakh, Rs.0.78 lakh, Rs.1.16 lakh and Rs.6.88 lakhs has been incurred for the smooth functioning of the College and to provide the benefit to the students after obtaining the approval of the Local Fund Committee constituted by this Institute. Moreover, the amount of Rs.6.88 lakhs has been incurred out of Laboratory Fund for the purchase of Computers for installation in the Laboratory of the different departments of this Institute. As such, there arises no question of diversion of funds. The desktops issued to the various sections of the Institute will be shifted to the Labs for use of the students immediately. Keeping in view, the facts the Audit Para for Rs.9.51 lakhs may please be dropped.

Para-2: Awaited Utilization Certificate for Rs. 89.63 lakhs.

(a) Repair/Renovation of GCET Complex Building and Furniture.

The matter has been taken up with S.E. PWD (R&B), Jammu-Kathua circle vide this office letter No. GCET/Acctts/2019-20/126 dated 03.01.2020 **(Annexure-B)** regarding furnishing of Utilization Certificate for Rs.54.61. As and when the Utilization Certificate will be received the same shall be intimated accordingly.

(b) Development of Play Ground

As regards Utilization Certificate amounting to Rs.35.02 lakhs, the matter has been taken with the office of the Secretary, Sports Council, J&K vide this office letter No. GCET/Acctts/2018-19/247-50 dated 26.05.2018 for furnishing of Utilization Certificate, but the same has not been received by this Office till date. Now, the matter has again

PART-II

ART-II-A Needs no reply.

PART-II-B AUDIT FINDINGS

Para-1: **Diversion of Funds of Rs. 59.77 lakhs.**

The matter has been taken up with the Principal Secretary to Government, Higher Education Department for an amount of Rs. 50.26 out of Rs. 59.77 as pointed out in the previous Audit Report vide this office letter No: GCET/Acctts/2017-18/48 Dated: 17.04.2017 & letter No. GCET/Acctts/2019-20/157 dated 15.04.2019 for regularization of expenditure but no reply has been received. Now the matter has been taken up with the Secretary to Govt., Higher Education Department vide this office letter No. GCET/Acctts/2019-20/1124-25 Dated: 03.01.2020 **(Annexure-A)** for an amount of Rs.50.26 lakhs. Regarding Diversion of Funds of Rs.9.51 lakhs, it is intimated that the said amount has been utilized for which these have been received. It is also intimated that the expenditure of Rs. 0.42 lakh, Rs.0.27 lakh, Rs.0.78 lakh, Rs.1.16 lakh and Rs.6.88 lakhs has been incurred for the smooth functioning of the College and to provide the benefit to the students after obtaining the approval of the Local Fund Committee constituted by this Institute. Moreover, the amount of Rs.6.88 lakhs has been incurred out of Laboratory Fund for the purchase of Computers for installation in the Laboratory of the different departments of this Institute. As such, there arises no question of diversion of funds. The desktops issued to the various sections of the Institute will be shifted to the Labs for use of the students immediately. Keeping in view, the facts the Audit Para for Rs.9.51 lakhs may please be dropped.

Para-2: **Awaited Utilization Certificate for Rs. 89.63 lakhs.**

(a) **Repair/Renovation of GCET Complex Building and Furniture.**

The matter has been taken up with S.E. PWD (R&B), Jammu-Kathua circle vide this office letter No. GCET/Acctts/2019-20/126 dated 03.01.2020 **(Annexure-B)** regarding furnishing of Utilization Certificate for Rs.54.61. As and when the Utilization Certificate will be received the same shall be intimated accordingly.

(b) **Development of Play Ground**

As regards Utilization Certificate amounting to Rs.35.02 lakhs, the matter has been taken with the office of the Secretary, Sports Council, J&K vide this office letter No. GCET/Acctts/2018-19/247-50 dated 26.05.2018 for furnishing of Utilization Certificate, but the same has not been received by this Office till date. Now, the matter has again

been taken vide this office letter No. GCET/Acctns/2019-20/1056-58 dated 24.12.2019 (Annexure-C) for submission of Utilization Certificate. The outcome shall be intimated to Audit accordingly.

Para-3:

Check of Local Funds. Non utilization of funds to the tune of Rs.335.01 lakhs.

1. The amount of Rs.81.20 lakhs has been accumulated due to the fact that the expenditure required to be incurred on the remuneration grant lectures/faculty invited to the College for delivering specialized/regular lectures is being incurred out of funds under TEQIP-III scheme launched by MHRD, Govt. of India.
2. The admission fee amounting to Rs.3.84 lakhs has been remitted to the Govt. as revenue and the remittance challan shall be shown to the audit party visiting next.
3. The College Sports fee is being incurred on the sports related activities of the students as and when required. The poor utilization of funds is due to the reason that no response is received as and when e-tenders are floated for purchase of sports items/gym equipments from the last 2-3 years.
4. An un-spent amount of Rs.18.22 lakhs is lying under Training and Placement Fund due to the reason that the funds required for Training and Placement activities are being utilized from the funds allotted under TEQIP-III scheme launched by MHRD, Govt. of India.
5. An amount of Rs.31.76 ~~lacs~~ is lying as un-utilized under Lab. Fund due to the fact that the funds are being utilized for purchase of Lab. Equipments/machineries out of funds allotted under the TEQIP-III scheme launched by MHRD, Govt. of India.
6. Amount of Rs.17.81 lakhs under Caution Money may be reviewed and deposits found lying unclaimed for more than three consecutive years will be credited to Govt. and compliance shall be shown to the Audit visiting next.
7. Amount of Rs.57.72 lakhs lying un-remitted University Fee collected from the students who had forgone their admission has not been refunded to the students because the concerned students have not requested for refund of same. The action as required under rules may be taken and the Audit shall be intimated accordingly.

Para-4:

Parking of Govt. money to the tune of Rs.1.92 lakh ending 03/2019.

Out of Rs. 1.92 lakh, Rs.172698/- have been remitted into Govt. Treasury. The balance amount of Rs.19302/- was lying as mediclaim insurancer premium of the employees the same amount has been credited

into their accounts. As regards bank reconciliation the same may be conducted and the compliance shall be shown to the audit party visiting next.

Para-5:

Outstanding Library Books amounting to Rs. 0.93 lakh.

The necessary steps have been taken to receive back books issued to the Staff Members and some books amounting to Rs.600/- have been recovered and recovery of balance books is under process. As regards, against recovery of Rs.0.70 lakh from borrowers of books, an amount of Rs. 24665/- has been recovered so far and balance amount outstanding which has to be recovered from the concerned is under process (Report submitted by the Librarian, GCET enclosed as **Annexure-D**). As and when the balance books and the amount are recovered from the Staff Members, the outcome shall be intimated to the audit accordingly.

In this reference it is submitted that out of Rs. 0.93 lacs books, worth Rs.25265/- have been recovered. Further, the process of recovery of books is under progress (Report submitted by Librarian, GCET enclosed).

Para-5:

Academic Activities

As reported by the Incharge Training and Placement Officer, the low percentage of Campus/off Campus selection is mainly due to the reason that the students opt for higher studies like M.Tech/MBA/Govt. Sector Jobs/startup as entrepreneurs rather than joining Multi National Companies after doing B.Tech for better career prospect. The Photocopy of the report of Incharge, Training and Placement Officer is enclosed as "**Annexure-E**" for ready reference. Keeping in view, the fact mentioned above, the para may be dropped.

PART-III Follow- Up on Audit findings from previous reports.

AIR 9/2014 to 11/2016

PART-II A

PARA-2 Non accountal of Rs. 28.42 lakhs.

Regarding this Para it is submitted that the matter was taken with the J&K Bank, Old University Campus, Jammu vide this office letter No: GCET/Accts/2017-18/1333 dated:- 22.01.2018 but no reply was received. The matter was again taken up with the J&K Bank, Old University Campus, Jammu vide this office letter No. GCET/Accts/2019-20/153-154 dated 15.04.2019 and it has been intimated by the concerned Bank that since the Bank is supposed to retain the record for previous ten years so we are unable to trace the origin of these transactions. The Original Copy of the reply of the bank is enclosed as **Annexure-F** for ready reference. It is also submitted that after the scrutiny of records available in the Institute and intimation received from

the concerned bank it is not possible to ascertain the source from where the money was received and date of receipt of money of FDRs, the initial amount and dates on which the FDRs were prepared, the funds were received from State or Centre Government for revenue or Capital Expenditure, the reason why the money received has not been entered the Cash Book and total number and value of FDRs prepared initially with date and the expenditure if any incurred out of the initial FDRs indicating the purpose/scheme, amount and date of expenditure. Keeping in view the above mentioned facts, the para may please be dropped.

AIR 12/12 to 8/14

PART-II-B

**Para-2: Utilization of Grants under MODROBS Scheme-Irregularities thereof
Computer Engineering Department**

1)

Regarding this para it is submitted that an amount of Rs 13.00 Lacs (Thirteen Lacs only) has been received from AICTE for modernization of Computer Lab. An amount of Rs.38,889/- has been accrued as interest on this amount thereby totaling to Rs.13,38,889/- as per audited statement received from Pankaj Kumar Gupta, Chartered Accountant, there is a balance of Rs.17768.40 as saving. Although the payment made to M/s Viraj Communications stands recouped from the original grant. Copy of Audited statement is enclosed for ready reference as "Annexure-G" of this audit reply report. Moreover, it is submitted that the stock entry depicted from Computer Stock Register of Uniline 1 KVA from M/s Trikuta Technology for Rs.24799.95/- supply made vide Order No. GCET/Pr/12/723-25 dated 27.11.2012 and bill No. 12154 dated 13.02.2013 for Rs.92,533/- from M/s Viraj Infocomm and payment made from which account may be specified to audit which have not been entered in the MODROBS cash book. Thus, aggregating the total amount to Rs.1430952.95/- may be looked into and factual position may be intimated to audit party visiting next. Further, as regards 10% bank guarantee of Rs.14670/- from M/s Computer Craft may be traced out if received from the concerned and same may be shown to the audit party visiting next.

Civil Engineering Department (Modification of Surveying Lab)

Regarding this Para, it is submitted that Bank guarantee amounting to Rs.94205/- has been obtained from the firm against this office supply order No. GCET/13/137-40 dated 26.01.2013 and the same has been released in favour of the firm on 06.05.2015 as per CDR register (Copy enclosed as Annexure-H). The para may please be dropped.

Modernization of soil Lab.

Against this office supply order No. GCET/13/2072-75 dated 26.01.2013 the payment amounting to Rs.4,75,000/- was made to the firm against the bill of Rs.6,50,000/-. The balance payment amounting to Rs.1,75,000/- was made out of Local Fund (Laboratory Fund) after the satisfactory installation of machine. Hence the Para may please be dropped.

Electrical & Communication Engineering Department.

~~Para~~
Hct

Order II

Order III

10/11/15
Hct

2024

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Regarding this Para, it is submitted that the supply order has been issued in favour of firm vide this office No: GCET/12/Accts/1912-15 dated: 10.11.2013 amounting to Rs.1,20,490/- inclusive of all taxes, whereas firm has included CST 5% which was not entrained by the College as per rate tendered in their quotation. The payment to the firm was made vide cheque bearing No: 148340 dated: 30.03.2013 for Rs.1,20,490/- as the previous cheque bearing No: 148336 dated: 07.03.2017 was cancelled (copy of cancelled cheque enclosed as **Annexure-I**). No balance payment was made to the firm.

Moreover, Bank guarantee amounting Rs.12,049/- has been received from the firm against the supply order which is prepared by Syndicate Bank, New Delhi vide their No: DL05968539931504L dated:22.04.2013 and the same has been released in favour of the firm as per CDR register. Hence the Para may please be dropped.

E&C Lab. Equipment

The entry of the said equipment has been made in the E&C Lab. stock register at page No: 12 at S. No. 03, the photocopy of the same is enclosed as "**Annexure-J**" with Audit Inspection Reply Report. Hence the para may please be dropped.

Para-3: Awaited Utilization certificates of on-going works and new works of GCET, Phase-II, Chak Bhalwal.

III) Compound wall Front and Right side

Demarcation of land has been completed by the Revenue Authorities and the job of construction of boundary wall has already been taken up by the JKPC. The complete physical status of the same could be viewed by the Audit Party visiting next.

Para (4): Unfruitful expenditure of Rs. 5.38 lacs on designing Web portal for Higher Education.

Regarding this Para, it is intimated that the Higher Education Department vide his letter No: Edu/Accts/IF/2013 dated: 25.04.2013 has placed an amount of Rs.5.38 lacs to this office through cheque bearing No: 466197 dated: 25.04.2013 under pool fund for establishment of e-library/Web portal for the Higher Education Department. Accordingly, a job order was placed in favour of M/S Say Technologies Ltd. vide this office job order No: GCET/Accts/13/Pr/58 dated:05.02.2013. The point-wise reply of observation is given here under for consideration please:-

1. The vendor namely M/S Say Technologies Ltd. entered into an agreement with the college. The copy of the agreement is lying with the office.
2. The vendor has continuously provided us with the web server utilization at the end of each month. The same was produced before the Audit party.
3. The vendor had in fact provided a soft copy of the entire uploaded data as per the terms and conditions. The same was lying with the technical team and was produced before the Audit party when asked.

4. Regarding the release of payment for designing of web portal, it is worth mentioning here that the entire development and design was done indigenously by the Committee and no payment for the same was released to the vendor.
5. Further the entire development was done by a committee of three members of the Computer Engineering Department, GCET, under the supervision of the Principal Secretary Higher Education. As such, the Website was launched by the Hon'ble Chief Minister after the satisfaction of the development team.
6. Lastly, the department continuously apprised the Higher Education Department about the functioning of the portal and almost none contribution of material from different Degree Colleges in response to which the Govt. took out notices at a regular intervals (as shown to the Audit team). Also, the funds allocated were spent in an effective and judicial manner and the status was also informed well in time, for re-allocation. It is worthwhile to mention here that the initial proposal clearly states that the funds are annual projection and the same were effectively utilized for a period w.e.f. February-2014 to July-2014.

Para 9: Test Check of Service Books

Dropped
Regarding this para needful was not done in respect of Sh. Neeraj Dubey, Assistant Professor because his case is pending in the Court of Law.

Para-10: Non-disposal of unserviceable items amounting to Rs.2,20,323.25/-
Dropped
The process for auction of unserviceable items is under progress. The outcome will be intimated to the audit.

AIR 6/2011 to 11/2012
Part II (A)

Para-1: Diversion of Central Financial Assistance (Grant-in-aid) to State Government amounting to 2.00 crores released by GOI for setting up of the College of Engineering and Technology at Jammu.
Once again it is submitted that this office has received only Rs.7.00 crores (Rupees Seven crores only) w.e.f. 2000-2001 to 2004-2005 as central financial assistance which stands released in favour of the JKPCC Ltd., Jammu vide cheque No. 8506601 to 8506606 and the utilization certificate of the said amount stands submitted to Director Technical MHRD New Delhi. So far as Rs. 2.00 crores pertaining to the year 1993-94 is concerned, this amount neither has been received nor any utilization certificate has been issued. However the matter was under correspondence vide this office No: GCET/PR/2001/856 dt: 10.08.2001, GCET/PR/09/1238 dt: 01.09.2009 and No. GCET/PR/09 Dt: 24.11.2010 but no information has been received till date. Any progress achieved shall be communicated to the Audit.

Para-3:

Unfruitful Expenditure of 40.00 lakh on construction of OHT, Extra Expenditure of 13.00 lakh in construction of Tube well and lying of pipe distribution Net work and cost-overrun of Rs. 58.25 lakh in construction of W.S.Scheme for GCET, Jammu.

Matter has been taken up with the JKPCCL vide this office letter Nos. GCET/Accts/1211-13 dated: 10.09.2011, GCET/11/798-800 dated: 29.06.2011, GCET/Accts/1138-48 dated: 29.08.2011 and GCET/Accts/1821-23 dated: 31.03.2016. Now, the matter has been taken with the JKPCCL Ltd vide this Office Letter No. GCET/Accts/2019-20/1127-29 Dated 03.01.2020 is enclosed as **Annexure-K**. Any outcome shall be intimated to the Audit.

Part II (B)

Para-4 (i): Cost overrun of 3033.35 lakh in Execution of work under Phase-II of construction of GCET, Jammu

Matter has been taken up with the JKPCCL vide this office letter Nos. GCET/Accts/1211-13 dated: 10.09.2011, GCET/11/798-800 dated: 29.06.2011, GCET/Accts/1138-48 dated: 29.08.2011 and GCET/Accts/1821-23 dated: 31.03.2016. Now, the matter has been taken with the JKPCCL Ltd vide this Office Letter No GCET/Accts/2019-20/1127-29 Dated 03.01.2020 is enclosed as **Annexure-L**. Any outcome shall be intimated to the Audit.

Para-5(a) Purchase of computers at higher rates-recoverable amounts of 1.10 lakhs.

It is once again intimated that M/S Aman Technologies has been approached to report regarding comparison of computer systems as per DGS&D RC and tendered specifications vide this office letter No: GCET/13/28-29 dated: 09.01.2013, in response to our communication M/S Aman Technologies intimated vide their letter No: AT/GCET/2013-117 dated: Jan. 19, 2013 that the Desktops were supplied on 29th March 2012 whereas the RC came into effect on 30th March-2012. However the Desktop specifications that they have supplied are on higher end as compared to DGS&D RC specifications. (Copy of the letter is enclosed herewith as **Annexure -M** for reference). Hence the Para may please be dropped.

(b) Irregular expenditure on purchase worth Rs. 4.55 lakhs

In this regard it is intimated that all the purchases were made on DGS&D rates in the best interest of the Institution and no local purchases were made. These purchases were as per the requirements of the students. Hence the para may please be dropped.

Para-8: Miscellaneous Observations.

(a) Deposits under caution money

The instructions have been noted for future. Hence Para may please be dropped.

Para-5: Miscellaneous Observations

Unserviceable/absolute store worth 30.68 lakh.

The matter regarding dispose off the unserviceable items is under process. Progress achieved in this regard shall be communicated to audit in due course of time and physical verification of the stores of different departments of this college for the period 2014-15 is under process and after its completion a list of unserviceable/obsolete items shall be prepared and communicated to the Administrative Department for taking further necessary action under intimation to audit as well.

AIR 01/1999 to 01/2000

Para 2: Awaited adjustment accounts/utilization certificate.

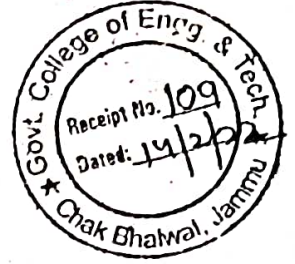
Despite of repeated requests made to the Collector, Land Acquisition, Jammu from this institute on above cited objections, nothing has been received from the concerned. Taking a serious note on it, matter was taken up in a meeting held in the office chamber of Principal Secretary to Government, Higher Education on 06.12.2017, wherein it was assured by the revenue department that the utilization certificate for Rs.72.73 lacs will be submitted shortly. A communication was made with Assistant Commissioner (Revenue), Jammu vide this office letter No. GCET/Acctts/2017-18/1273-77 dated 09.01.2018 for issuance of utilization certificate for the aforementioned amount at the earliest. Utilization Certificate for Rs.54,53,605/- out of Rs.1,13,40,035/- has been furnished to this Institute by the concerned vide No.DCJ/LA/GCET/UC/2017-18/1603-04 dated 30.01.2018 (copy enclosed as **Annexure-N**). Now, the matter has been taken vide this office letter No. GCET/20/Adm/776-77 dated 09.01.2020 (photocopy enclosed as **Annexure-O**) for furnishing of Utilization Certificate for the balance amount of Rs.5886430/- at the earliest so that the same may be submitted to the Office of the Accountant General for settlement of Audit Para.

Yours faithfully,


Principal,
GCET, Jammu.

Copy to the:-

1. Secretary to Govt., Higher Education Department, Civil Secretariat, Jammu for information.
2. Director Colleges, Higher Education Department, Govt. of J&K for information.



Government of Jammu and Kashmir
Directorate of Colleges
Higher Education Department
(12-C, Extension, Gandhinagar, Jammu)

The Principal,
(As per enclosed list of Colleges)

No: DC-HE/Audit/2021/ 262

Dated: 11-02-2022.

Sub: Settlement of Outstanding paras of Audit Inspection Reports in respect of DDO's of Higher Education Department (Jammu Region)

Sir/Madam,

On urgent basis, kindly furnish reply to Sr. Audit Officer, Audit Implementation Cell Jammu as detailed in **Annexure-I** in respect of AIR Audit paragraph/Para's lying unsettled in the Reports of Principal Accountant General (Audit) J&K, Jammu as communicated by Senior Audit Officer (AIC) vide letter No.AIC/J/50/2021-22/238 dated 07-02-2022 (copy enclosed)

1. Certificates of compliance and assurances from the DDO in respect of audit Para as detailed in **Annexure-II**
2. Detailed reply alongwith documentary evidence in respect of audit para as detailed in **Annexure-III**
3. Convenient date/time for holding audit committee meeting

Further a copy of detailed reply alongwith documentary evidence in respect of dropped audit Paras as detailed above be furnished to this office for review and further necessary action.

Sincerely yours

Director, Colleges
Higher Education Department

Copy to the:-

1. Director Finance, Higher Education Department
2. Sr. Audit Officer, Audit Implementation Cell, Jammu

As
For no.
P. furnish
the requests reply
within four days
P. J
San
14/2/22

167	10/2015 to 05/2019	4 (E)	Irregular Purchases from Open market to the tune of Rs 6.83 lakhs.
168	10/2015 to 05/2019	7 (A)	Test Check of Service Books.
19. Principal Government College of Engineering and Technology, Jammu			
169	12/2016 to 03/2019	1	Diversion of funds of Rs. 59.77 lakhs. ✓
170	12/2016 to 03/2019	2	Awaited Utilization Certificates for Rs 89.63 lakhs.
171	12/2016 to 03/2019	2 (a)	Repair/Renovation of GCET complex, building and furniture
172	12/2016 to 03/2019	2 (b)	Development of Play ground
173	12/2016 to 03/2019	4	Parking of Govt. money to the tune of Rs 1.92 Lakh ending 3/2019.
174	12/2016 to 03/2019	5	Outstanding Library Books amounting to Rs 0.93 lakhs.
175	12/2012 to 08/2014	2 (I)	Computer Engineering Department
176	12/2012 to 08/2014	2 (IV)	ENC Lab Equipment
177	12/2012 to 08/2014	3	Awaited Utilization certificates of on-going Works and New Works of GCET, Phase II, Chak Bhalwal
178	12/2012 to 08/2014	3 (III)	Compound wall Front & Right side → Demolition done
179	06/2011 to 11/2012	8 (a)	Deposits under caution money.
180	04/2010 to 05/2011	5 (C)	Unserviceable / obsolete store worth Rs. 30.68 lakh.
20. Principal Government College for Women Gandhi Nagar, Jammu			
181	01/2015 to 12/2015	1	Non-disbursement of Rs. 54.70 lakh
182	01/2015 to 12/2015	2 (A)	Un-authorized retention of Pool Fund of Rs. 107.34 lakh
183	01/2015 to 12/2015	2 (B)	Irregular expenditure of Rs. 31.17 lakh out of Pool Fund
184	01/2015 to 12/2015	8 (C)	Check of Hostel Deposit Register (Hostel)
185	10/2012 to 12/2014	4	Irregular purchase amounting to Rs. 7.09 lakh.
21. Principal Girdhari Lal Memorial Degree College Hiranagar			
186	08/2015 to 12/2019	2 (D)	Purchase from open market / Diversion of funds amounting to Rs 2.55 Lakhs made out of Local funds
187	08/2015 to 12/2019	2 (Ei)	Test check of Student Service Fund --- Diversion of Rs 0.39 lakhs
188	08/2015 to 12/2019	2 (D)	Test check of stationary Fund --- Irregular printing to the tune of Rs 2.62 Lakh
189	08/2015 to 12/2019	4 (A)	Parking of Govt money to the tune of Rs 4.25 Lakhs ending 12/2019.
190	08/2015 to 12/2019	4 (C)	Non utilization of school bus bearing No JK08C0801.

16. Principal, Government Gandhi Memorial Science College Jammu			
	01/2016 to 03/2019	3	Unfruitful expenditure of Rs 5.00 lakhs on preparation of DPR for conservation of various heritage blocks of the college
48	03/2015 to 03/2016	2 (B)	Non-deduction of Income Tax amounting to Rs. 9.27 lakh
17. Principal, Government Degree College Bishnah			
49	11/2015 to 11/2019	1	Non acquisition of land for construction of Govt. Degree College, Bishnah resulted in parking of funds with collector land acquisition Jammu for Rs1.92 crores
50	11/2015 to 11/2019	4	Purchase of electronic items valuing Rs 0.96 lacks without requirement resulted in idle investment
51	09/2008 to 09/2013	1	Test check of Service book of Smt. Sunita Gupta
52	10/2013 to 10/2015	8 (A)	Wasteful Expenditure to the tune of Rs 1.59 lacs Approx.
18. Principal Govt. Degree College (Boys) Udhampur			
53	06/2019 to 06/2020	1	Test check of Rashtriya Uchtar Shisha Abhiyan (RUSA) Records
54	10/2015 to 05/2019	2	Unfruitful expenditure of Rs 25.00 lakh.
19. Principal Government College of Engineering and Technology, Jammu			
55	12/2016 to 03/2019	3	Check of Local Funds-Non-utilization of local funds to the tune of Rs. 335.01 Lakhs
56	09/2014 to 11/2016	2 (Part-IIA)	Non accountal of Rs.28.42 lakh. <i>// FOR</i>
57	12/2012 to 08/2014	2	Utilization of Grants under MODROBS Scheme - irregularities thereof
58	06/2011 to 11/2012	1 (Part-IIA)	Diversion of Central Financial Assistance (Grant-in-aid) to State Govt. amounting to Rs 2.00 crores released by GOI for setting up of college of Engineering and Technology at Jammu
59	06/2011 to 11/2012	3 (Part-IIA)	Unfruitful Expenditure of 40.00 lakh on construction of OHT, Extra Expenditure of Rs. 13.00 lakh in construction of TubeWell and lying of pipe distribution Net work and cost-overrun of Rs. 58.25 lakh in construction of W.S. Scheme for GCET Jammu.
60	06/2011 to 11/2012	4 (i)	Cost overrun of Rs. 3033.35 lakh in Execution of work under Phase II construction of GCET Jammu
20. Principal Government College for Women Gandhi Nagar, Jammu			
61	01/2015 to 12/2015	4 (B)	Less Deduction of Income Tax: Rs. 15,014

**GOVERNMENT COLLEGE OF ENGINEERING AND TECHNOLOGY,
CHAK BHALWAL, JAMMU

To

The Senior Audit Officer,
Audit Implementation Cell,
Jammu.

No:- GCET/Acctts/2021-22/724-23

Dated: 24/3/2022

Sub:- Settlement of Outstanding Paras of Audit Inspection Report for the period 12/2016 to 03/2019 (Audit conducted on 02.04.2019 on the accounts of GCET, Jammu

Sir,

With reference to the above cited subject the parawise reply to the outstanding Audit Paras enlisted in Annexure-III of your office letter No: AIC/J/50/2021-22/238 dated: 07.02.2022 is given under for kind consideration.

Part-II-B

Para-3 Check of Local Funds - Non utilization of funds to the tune of Rs. 335.01 Lakhs.

(a) Funds received under various components of Local Fund are utilized from time to time as per the requirement of college. However, a scheme to improve quality of technical education, TEQIP-II (Technical Education Quality Improvement Programme) launched by Government of India in collaboration with World Bank w.e.f. 2017 has been availed by this Institution and an amount of Rs. 10.00 Crores for the years w.e.f. August 2017 to March-2021 have been sanctioned under the said scheme.

Expenditure incurred by this College for procurement of equipment, Software, Books, improvement of Infra structure and capacity building Programmes has been mainly met from the

funds provided under the aforesaid scheme, which has resulted into accumulation of funds under various heads of Local Fund.

Poor utilization of funds under sports fund is due to the poor response received against e-tenders floated by this college for purchase of Sports Items.

An amount of Rs. 57.72 lacs lying un-remitted University Fee collected from the students who have forgone their admission has not been refunded to the students because the concerned students have not applied for the refund of the same.

An amount of Rs.4.00 lacs & Rs. 0.92 Lacs on account of unclaimed Caution Money was remitted into Treasury vide T.R. No.09/0202 dated: 11.03.2022 & T.R. No. 10/0202 dated: 11.03.2022 respectively.

An amount of Rs. 27.00 Lacs stands transferred to Executive Engineer PWD (R&B) Const. Div. No. II for Repair/Renovation of College on 05.01.2021 under order of Higher Education Department.

The balance funds accumulated under various components of Local Fund shall be utilized in future for procurement of Equipment/Software and for funding various on going/upcoming activities of this college.

Para-II-A

Para-2 Non accountal of Rs. 28.42 Lacs

The matter was taken up with J&K Bank Old University Campus, Jammu and the Bank vide their Letter No. -Nil-Dated:- 24.04.2019 (Copy enclosed) at Annexure "A" intimated that the said FDR's have been uploaded from manual to computer on 11.12.2007 and the Bank retains the record for previous ten years only, so they were unable to trace the origin of these transaction.

The current value of FDR's is Rs. 36.40 Lacs (Copy of FDR's enclosed). Annexure "B" As the origin and purpose of the said

funds is not known, the amount shall be deposited in the Govt. Account after approval of Higher Education Department, Civil Sectt., Jammu.

AIR 12/2012 to 08/2014

Para-II-B Reply of the Audit Para already submitted under Annexure-II

AIR06/2011 to 11/2012

Diversion of Central Financial Assistance (Grant-in-aid) to State Govt. amounting to Rs. 2.00 Crores released by GOI for setting up of college of Engineering and Technology at Jammu.

As already submitted that this office has received only Rs. 7.00 Crores (Rupees Seven Crores only) w.e.f. 200-2001 to 2004-2005 as central financial assistance which stands released in favour of the JKPCCLtd., Jammu vide cheque No: 8506601 to 8506606 and the utilization certificate of the said amount stands submitted to Director Technical MHRD New Delhi. So far as Rs. 2.00 crores pertaining to the year 1993-94 is concerned, this amount neither has been received nor any utilization certificate has been issued. The matter was taken up with Administrative Department vide this office correspondence No's: GCET/PR/2001/856, No's: GCET/PR/09/1238 and No: GCET/PR/09 dt: 10.08.2001, 01.09.2009 and 24.11.2010 respectively. Any update in this regard shall be intimated.

Para-3 Unfruitful Expenditure of 40.00 Lakhs on construction of OHT, Extra Expenditure of 13.00 lakh in construction of Tube well and lying of pipe distribution Net work and cost-overrun of Rs. 58.25 lakh in construction of W.S. Scheme for GCET, Jammu

Matter has been taken up with the executing Agency viz. JKPCCLtd. vide this office letter NO's GCET/Acctts/1211-13 dated: 10.09.2011, GCET/11/798-800 dated: 29.06.2011, GCET/Acctts/1138-48 dated: 29.08.2011, GCET/Acctts/1821923 dated: 31.03.2016, GCET/Acctts/2019-20/1127-29 dated: 03.01.2020. Again the matter has been taken up with the JKPCCLtd. vide this office letter No: GCET/Adm/22/233-35 dated:

22.03.2022 is enclosed as Annexure-"C". Any outcome in this regard shall be intimated.

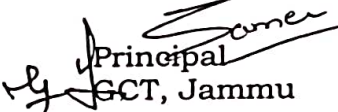
Part-II-B

Para 4 (i) Cost overrun of 3033.35 lakh in Execution of work under Phase-II of construction of GCET, Jammu.

Matter has been taken up with the executing Agency viz JKPCCE vide this office letter NO's GCET/Accts/1211-13 dated: 10.09.2011, GCET/11/798-800 dated: 29.06.2011, GCET/Accts/1138-48 dated: 29.08.2011, GCET/Accts/1821923 dated: 31.03.2016, GCET/Accts/2019-20/1127-29 dated: 03.01.2020 & GCET/Adm/22/233-35 dated: 22.03.2022. Any outcome shall be intimated to the Audit.

Keeping in view the above justifications, it is requested that the paras may kindly be dropped.

Yours faithfully,


Principal
GCET, Jammu

Copy to the :-

01. Director Finance, Higher Education Department, Civil Sectt., Jammu for information.
02. Director Colleges, Higher Education Department, Jammu for information.

Established: 1994



GOVERNMENT COLLEGE OF ENGINEERING AND TECHNOLOGY
CHAK BHALWAL, JAMMU-181122

Ph. No. 0191-2623087, 0191-2623
Email: gcet.jammu1994@rediffmail.com
principalgcet@jke.gov
www.gcetjammu.org

GCET/Adm/22 | 233-35

Date: 22 03.2022

The Managing Director,
JKPCC Ltd.,
Jammu.

Sub:- Outstanding Audit Paras reflected in Audit Inspection report regarding the works of GCET Jammu executed by JKPCC Ltd Jammu.

Ref: i) This office letter No. GCET/Accts/1211-13 dated 10.09.2011.
ii) This office letter No. GCET/11/789-800 dated 29.06.2011.
iii) This office letter No. GCET/Accts/1138-48 dated 29.08.2011.
iv) This office letter No. GCET/1821-23 dated 31.03.2016.
v) This office letter No. GCET/2019-20/1127-29 dated 03.01.2020.

Sir,

Kindly refer the above referred references regarding the subject cited above. In this regard, it is to intimate that this Institute has not received any reply from your office on this account, with the result that the below mentioned Audit Paras could not be settled/dropped:-

- (I) Unfruitfull expenditure of 40.00 lakhs on construction of OHT Tube-well and laying of pipe distribution network (work executed in Financial Year 2004-05).
- (II) Cost overrun of Rs. 3033-35 Lakh in Execution of work under Phase-II of construction of GCET, Chak Bhalwal, Jammu are still lying outstanding against this office.

As such, it is once again requested to kindly furnish the reply of the above mentioned Audit Paras to this Institute at an earliest, for onward submission to the office of Accountant General, Jammu so that the aforesaid Paras be dropped. Copies of Audit Paras are enclosed herewith for your kind reference.

o/c

Principal,
GCET, Jammu

Copy to the:-

1. FA/CAO, Higher Education Department, Civil Secretariat, Jammu for information.
2. DGM, JKPCC Ltd., Unit-II, Jammu for information.

Annexure "B"



Term Deposit Receipt

Branch GOVT. COLLEGE OF ENGINEERING,

SS. No OL/TDR/T/20 468099

Deposit Currency INDIAN RUPEE

Account Date 18-12-2010

Deposit Scheme CASH CERTIFICATE

Value Date 26-12-2021

Name & Address of the Depositor
OTH ACCOUNTS OFFICER, GCET, JAMMU
GOVT COLLEGE OF ENGG
CHAK BHALWAL JAMMU

Deposit Amount 17,44,275.00

Interest Payable 90,673.00

Amount Payable 18,34,948.00

Due Date 26-12-2022

JAMMU
JAMMU - KASHMIR
DOB Minor

Customer ID 000597803

Account No. 1250050300002843

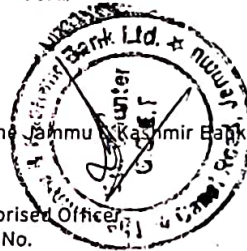
Rate of Interest 5.10%

Period 12 M O D

Operation REFER SPECIMEN SIGNATURE
Nominee Serial No.

Pledgee Seventeen Lakh Forty Four Thousand Two
Hundred Seventy Five only.

T.D.S



For the Jammu Kashmir Bank Ltd.

Authorised Officer
Code No.

KL HI-TECH SECURE PRINT LTD.



Term Deposit Receipt

Branch GOVT. COLLEGE OF ENGINEERING,

SS.No OL/TDR/T/20 468100

Deposit Currency INDIAN RUPEE

Account Date 18-12-2010

Deposit Scheme CASH CERTIFICATE

Value Date 26-12-2021

Deposit Amount 5,01,992.00

Name & Address of the Depositor
ACCOUNTS OFFICER, GCET, JAMMU
GOVT COLLEGE OF ENGG
CHAK BHALWAL JAMMU

Interest Payable 30,254.00

Amount Payable 6,12,246.00

Due Date 26-12-2022

JAMMU
JAMMU KASHMIR

Customer ID 000597803

DOB Minor

Account No. 1250050300002845

12 Period 0 D

Rate of Interest 5.10%

Operation
REFER SPECIMEN SIGNATURE

Nominee Serial No. Five Lakh Eighty One Thousand Nine
Hundred Ninety Two only.

Pledgee

T.D.S



For the Jammu & Kashmir Bank Ltd.

Authorised Officer
Code No.

KL HI-TECH SECURE PRINT LTD.



Term Deposit Receipt

Branch **GOVT. COLLEGE OF ENGINEERING,**

SS. No **OL/TDR/T/20 468098**

Deposit Currency **INDIAN RUPEE**

Account Date **18-12-2010**

Deposit Scheme **CASH CERTIFICATE**

Value Date **26-12-2021**

Name & Address of the Depositor
OTH ACCOUNTS OFFICER, GCET, JAMMU

Deposit Amount **13,13,805.00**

GOVT COLLEGE OF ENGG
CHAK BHALWAL JAMMU

Interest Payable **68,296.00**

Amount Payable **13,82,101.00**

Due Date **26-12-2022**

JAMMU
JAMMU KASHMIR
DOB Minor

Customer ID **000597803**

Account No. **1250050300002854**

Rate of Interest **5.10%**

Period **12 M O D**

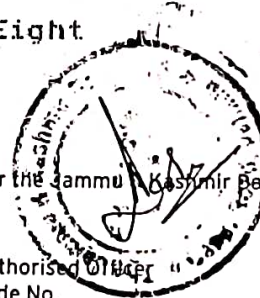
Operation
REFER SPECIMEN SIGNATURE
Nominee Serial No.

Pledgee **Thirteen Lakh Thirteen Thousand Eight
Hundred Five only.**

T.D.S

For the Jammu Kashmir Bank Ltd.

Authorised Officer
Code No.



KL HI-TECH SECURE PRINT LTD.

7398

FORM F. C. 2
(See Rule 2.9)

09 / 0202
03/2022

Serial No.

(NOTE—No challan will be entertained unless it is properly filled up)

CHALLAN FORWARDING MONEY (OTHER THAN THAT OF LAND REVENUE) FOR DEPOSIT INTO THE TREASURY.

Counterfoil.

(To be filled in by the Depositor)

26301/0/00 998026

By whom tendered.	Name or designation and address of person on whose behalf money is paid.	Particulars of remittance and of authority (if any).	Amount		Account head to which creditable.		
			Rs.	P.	Major	Minor	Detailed.
Accounts Officer Govt. College of Engg. & Tech., Jammu	Remittance of Caution Money.	Rs. 4,00,000/-			0202 Other Receipt.		
					NOTE.—For credits to "Debt Head T. Deposits and Advances-Suspense account-Recoveries of Service payments"-to be filled in at *also.		
					(In words) Rupees		
		Total	Rupees Four Lacs only				

*In case of amounts to be credited to "Debt Head - T. Deposits and Advances-account-Recoveries of Service payments."

REFERENCE TO ORIGINAL DRAWALS OUT OF WHICH REFUNDED

Amount Drawn.	Name of Treasury.	Date of Drawal and Voucher No.	Account Head			Amount Refunded.		Remarks
			Major	Minor	Detail-ed.	Rs.	P.	
	Manager Tirath Nagar, Talab Tillo, Jammu							
	Please Received.....							
	Rupees.....							

TREASURY OFFICER
Please receive

Above amount.....

Depositor.

Accounts Officer
Govt. College of Engg. & Tech.
Jammu

Dated _____ 19 .

MANAGER

J & K BANK LTD./TREASURER

Please receive.

Treasury Officer.

Dated _____ 19 .

Treasury Officer

Addl. Treasury

MANAGER

J & K Bank Ltd. Treasurer

Dated _____ 19 .

Received the sum specified above and credited to the heads as shown.

ACCOUNTANT, TREASURY OFFICER

Dated _____ 19 .

Item No. _____

7397

FORM F. C. 2
(See Rule 2.9)

10 / 0202
02-2022

Serial No. (NOTE - No challan will be entertained unless it is properly filled up)
CHALLAN FORWARDING MONEY (OTHER THAN THAT OF LAND REVENUE) FOR DEPOSIT INTO THE TREASURY.
Counterfoil.

(To be filled in by the Depositor) 02020110100998026

By whom tendered.	Name or designation and address of person on whose behalf money is paid.	Particulars of remittance and of authority (if any).	Amount		Account head to which creditable.		
			Rs.	P.	Major	Minor	Detailed.
Accounts Officer Govt. College of Engg. & Techn. Jammu	Remittance of Revenue on a/c of Cost of B. P. Si. outstanding against the Ex-Scholar.	Rs. 92,123=			0202	Other Receipt	
		Rs. 92,123=					

NOTE.—For credits to "Debt Head T. Deposits and Advances-Suspense account-Recoveries of Service payments"-to be filled in at also.

Total (In words) Rupees: Ninety Two Thousand One Hundred Twenty Three only

An case of amounts to be credited to "Debt Head - T. Deposits and Advances-account-Recoveries of Service payments."

REFERENCE TO ORIGINAL DRAWALS OUT OF WHICH REFUNDED

Amount Drawn.	Name of Treasury.	Date of Drawal and Voucher No.	Account Head			Amount Refunded.		Remarks
			Major	Minor	Detail-ed.	Rs.	P.	
	Manager, Truth Nagar, Talab...							
	Please Received...							
	Rupees...							

TREASURY OFFICER: Please receive above amount. Signature of Accounts Officer Govt. College of Engg. & Techn. Jammu

Dated 19... J & K BANK LTD./TREASURER: Please receive. Treasury Officer. Dated 19... ACCOUNTANT, TREASURY OFFICER: Received the sum specified above and credited to the heads as shown. Dated 19... Item No. ...



GOVERNMENT COLLEGE OF ENGINEERING AND TECHNOLOGY,
CHAK BHALWAL, JAMMU

To

The Senior Audit Officer
Audit Implementation Cell,
Jammu.

No:- GCET/Acctts/2021-22/689 - 91

Dated: 10/3/2022

Sub:- Settlement of Outstanding Paras of Audit Inspection Report for the period 12/2016 to 03/2019 (Audit conducted on 02.04.2019 on the accounts of GCET, Jammu

Sir,

With reference to the above cited subject the parawise reply to the outstanding Audit Paras enlisted in Annexure-II of your office letter No: AIC/J/50/2021-22/238 dated: 07.02.2022 is given under for kind consideration.

Part-II-B

Para-1 Diversion of Funds of Rs. 59.77 lakhs.

- (a) The matter regarding the regularization of expenditure incurred to the tune of Rs. 50.26 lakhs out of local funds for smooth functioning of this college during the year 2014-15, 2015-16 & 2016-17 has been taken up with the Higher Education Department (Civil Sectt.) from time to time (copies of correspondence enclosed as Annexure "A", "B" & "C"). However, necessary sanction for regularization of expenditure in this regard is still awaited in this office.
- (b) Regarding the diversion of funds to the tune of Rs. 9.51 lacs incurred during the Financial Year 2017-18 & 2018-19, the funds have been incurred for the purpose for which these are available in the Local Funds Heads.
- (i) College Contingencies
- (ii) Motor Vehicle Fund

The expenditure has been incurred after necessary approval of Principal, GCET, Jammu.

(c) The computers amounting to Rs. 6.88 Lacs purchased from Local Fund during the Financial Year 2017-18 have already been shifted from various sections to the concerned departmental labs. Copy of necessary stock entry/allotment entry is enclosed as Annexure "D".

Further the expenditure from the various components of Local Fund is being incurred as per Government Order No: 353-JK(HE) of 2020 dated: 22.09.2020 (copy enclosed at Annexure as "E").

Para-2 Awaited Utilization Certificate for Rs. 89.63 lacs

(a) Repair/Renovation of GCET Complex Building and Furniture.

Utilization certificate to the tune of Rs. 45.84 lacs out of 54.61 lacs has been furnished by Executive Engineer PWD (R&B), Jammu. An unutilized amount of Rs. 8.77 lacs is lying with the said office which will be recovered from then in future (Copy of Utilization Certificate is enclosed as Annexure "F").

(b) Development of Play Ground

The matter of Utilization Certificate for the outstanding amount of Rs.35.02 was taken up with the Secretary, J&K Sports Council, Jammu time and again (copies of letter No: GCET/Acctts 2019-20/1056-58 dated: 24.12.2019 and latest No: GCET/Pr/22/78-81 dated: 24.02.2022 are enclosed as Annexure " "). However the utilization certificate has not be furnished by said office. As soon as the U.C. is received, the same shall be forwarded to the Audit Office.

Para-4 Parking of Government money to the tune of Rs. 1.92 lacs ending 03/2019.

Para has already been settled vide your office letter No: SS/Au/J/Rej/2019-20/651 dated: 20.03.2020.

Para-5

Outstanding Library Books amounting to Rs. 0.93 lacs.

The process of recovery of the outstanding books from erring staff members was initiated promptly. As per the report submitted by Library Section (Copy enclosed as Annexure "H") out of the outstanding books to the tune of Rs. 23351/-, books amounting to Rs. 20306/- shown in the list have been recovered and process for recovery of remaining books amounting to Rs. 3045/- is going on and shall be recovered in future.

In respect of the books amounting to Rs. 0.70 lacs pointed out in previous Audit books amounting to Rs.30,728/- have been recovered and remaining books amounting to Rs. Rs.39,272.07/- shall be recovered in future (Copy enclosed as Annexure "I").

AIR 12/12 to 08/14

Part-II-B

Para-2

Utilization of Grants under MODROBS Scheme-Irregularities thereof.

I. Computer Engineering Department

An amount of Rs.13,00,000/- was received for computer Lab. under MODROB Scheme from AICTE, New Delhi during the Financial Year 2012-13. An amount of Rs.38,889/- had accrued as Interest on this amount thereby totaling to Rs. 13,38,889/-. An Expenditure of Rs.13,19,620.60/- was incurred against this amount leaving a balance of Rs. 17768.40 as savings. Copy of the Utilization Certificate duly vetted/Audited by the Chartered Accountant is enclosed for perusal at Annexure " ". Utilization Certificate has already been submitted to Advisor (RIFD) AICTE vide this officer letter No: GCET/Pr/13/119 dated: 25.04.2013 (Copy enclosed as Annexure "J").

II. ENC Lab Equipment

The entry of the said Equipment has been made in the E&C Lab. Stock Register at Page No. 12. S.No. 3. Copy of the same is enclosed as Annexure "K"

Para-3: Awaited Utilization certificate of on-going Works and New Works of GCET, Phase-II, Chak Bhalwal.

(III) Compound Wall Front and Right side

Demarcation of land was done by Revenue Authorities and thereafter the construction of boundary wall was completed by the executive Agency i.e. JKPCC.

AIR 06/11 TO 11/12

Para-8: Miscellaneous Observations .

(a) Deposits under Caution Money.

The instructions in this regard have been complied with and amount of Rs.4,00,000/- & Rs.92,123/- lying as unclaimed caution money have been remitted into the Treasury (Copies of Challans enclosed) as Annexure "L".


Para-5: Miscellaneous Observations

(C) Unserviceable/obsolete store worth Rs. 30.68 lakh

The matter regarding disposal of Unserviceable Items and Physical Verification of Stores has been initiated and the completion report shall be submitted to Audit in future.

Keeping in view the above justifications it is requested that the paras may kindly be dropped.

Yours faithfully,


Principal
GCET, Jammu

Copy to:-

01. Director Finance, Higher Education Department, Civil Sectt, Jammu for information.
02. Director Colleges, Higher Education Department, Civil Sectt., Jammu for information.