



कार्यालय महानिदेशक लेखापरीक्षा (गृह, शिक्षा एवं कौशल विकास)
Office of the Director General of Audit (Home, Education and Skill Development)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi - 110 002

No. AMG-I/SAR/KMC/9-58/2020-21/696

Dated: 04.03.2021

To

The Principal,
Kirori Mal College,
North Campus,
New Delhi-110 007

4 MAR 2021

Sub: Draft Audit observations on the accounts of Kirori Mal College for the year ending 31 March 2020.

Madam,

Please find enclosed Draft Audit observations on the accounts of Kirori Mal College for the year 2019-20.

It is requested that the facts and figures mentioned in audit observations may be confirmed and comments, if any, on audit observations may be forwarded to this office within 14 days of issue of this letter. If the reply is not received within the prescribed time it will be assumed that you have no comments to offer and all the facts and figures included in audit observation will be considered as confirmed. It is also requested that the reply may also be sent by Email on ([Email id-hemraj.del.au@cag.gov.in](mailto:hemraj.del.au@cag.gov.in)) and ([Email id-negig.del.cca@cag.gov.in](mailto:negig.del.cca@cag.gov.in)).

Yours faithfully,

Encls: As above

Sr. Audit Officer (AMG-I)

किरोड़ी मल कॉलेज / KIRORI MAL COLLEGE
दिल्ली विश्वविद्यालय / (University of Delhi)
प्राप्त किया / RECEIVED
डायरी नं./Diary No... 774
दिनांक / Date... 8/3/21 समय / Time... 2:29
हस्ताक्षर / Signature... Sujali

**Draft Audit Observations on accounts of Kirori Mal College
for the year ended 31 March 2020**

A. General

A.1 Fixed Assets (Schedule 4) -Rs. 13.58 crore

The above includes additions of library books and scientific journals amounting to Rs. 1392458/- in the account but as per the records of Library, the same is Rs. 1388429. The difference of Rs. 4029 needs to be reconciled.

A.2 UGC remitted two tranches of money to KMC totaling Rs 1.5 crore (Rs. 75 lakhs each for conducting NET examination of Dec 2013 and June 2013). The college has not submitted utilization Certificate to U.G.C. as of now (Dec 2020) and entire amount is shown as liability to U.G.C as well as recoverable from Dr. S.P. Gupta in the accounts of KMC. The present status of the case should be disclosed in Notes to Accounts.

A.3 Current Liabilities and Provision (Schedule 3) – Rs. 269.80 crore

The above includes maintenance grant adjustable from UGC of Rs. 1.54 crore i.e. expenditure incurred by KMC in past years pending approval/ adjustment by UGC. The reasons for non-adjustment of this liability in the accounts was not furnished to audit.

A.4 KMC Bank Account No. 51522010003510 is dormant since long time. KMC took up the matter with bank for activation of this account in May, 2018. Matter needs to be taken up with bank again for activation of dormant account to prevent its misuse. This was pointed out in the previous year report also but remedial action has not been taken.

A.5 As per schedule 3(a) sponsored projects under the head of Dr. Shiv Kr. Kaushik-SERB Project and Dr. S. K Kaushik, are two separate projects. The receipts & payments of SERB project of Rs. 1.70 lakh and Rs. 1.11 lakh respectively has been booked under Dr. S.K. Kaushik project resulting in depiction of incorrect closing balances of both the project. The closing balance of Dr. Shiv Kumar Kaushik SERB project and Dr. S. K. Kaushik project is Rs. 113889 and Rs. 3000 respectively but in the accounts the closing balances have been shown as Rs. 54944 and Rs. 61945 respectively. This needs to be rectified.

A.6 Current Liabilities & Provisions includes an amount of Rs. 2.10 lakh payable to department concerned. The details of these liabilities along with the reason for non-discharge of liability may be furnished.

B. Grants-in-aid

During the year 2019-20, Kirori Mal College received grant-in-aid of Rs.72.28 crore. It had an opening balance of Rs. 15.77 crore. Out of the total funds of Rs.88.05 crore, college utilized Rs.73.88 crore leaving a balance of Rs.14.17 crore as on 31st March 2020.

KMC's Hostel received grant-in-aid of Rs. 1.34 crore. It had an opening balance of Rs. 1.19 crore of previous year. Out of the total funds of Rs.2.53 crore, an amount of Rs. 1.13 crore was utilized during the year 2019-20 leaving an unspent balance of Rs. 1.40 crore as on 31st March 2020.

— Sd —

Director (AMG-I)

Annexure

1. Adequacy of Internal Audit System

- There is no internal audit department. The internal audit was conducted up to 2014-15 by Internal Audit Wing of University of Delhi.

2. Adequacy of Internal Control System

- Non conduct of physical verification of Fixed Asset since 2010-11.

3. System of physical verification of fixed assets

- The physical verification of furniture fixture and computers had been conducted up to November 2009 and for the later period it is stated to be under process.

- The physical verification of Books and Publications has been conducted upto 2013-14.

4. System of physical verification of inventory

- The physical verification of stationery and consumables had been conducted upto 31.03.2020.

5. Regularity in payment of statutory dues

- As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31 March 2020.



KIRORI MAL COLLEGE

(University of Delhi) Delhi-110007

किरोड़ीमल महाविद्यालय

(दिल्ली विश्वविद्यालय) दिल्ली-११०००७

Tel.: 27667861
दूरभाष : २७६६७८६१

No-1067
Dated 9.3.2021
15/3/21

Ms. Geeta Negi,
Sr. Audit Officer (AMG-I)
O/o Director General of Audit (Central Expenditure)
Indraprastha Estate,
New Delhi – 110002

Sub: SAR for the year 2019-20.

Madam,

With reference your office letter No.AMG-I/SAR/KMC/9-58/2020-21/696 dated 4.3.2021 regarding the subject cited above.

In this context, please find enclosed the college replies/comments of the audit report for the F.Y. 2019-20 as desired.

Thanking you

Sincerely,

V. Chauhan.
(Dr. Vibha Singh Chauhan)
Principal
/s/ Ms.

KIRORI MAL COLLEGE,
University of Delhi, Delhi - 110 007

Reply of SAR Audit for the F.Y. 2019-20

BALANCE SHEET	College Reply
<p>A.1 Assets A.1.1 Fixed Assets (Schedule-4) -Rs. 13.58 crore The above includes additions of library books and scientific journals amounting to Rs. 1392458/- in the account but as per provided information the same is Rs. 1388429/-. This is resulted in overstatement of fixed asset as well as capital fund by Rs. 4029/-.</p>	<p>Noted, do the needful in the F.Y. 2020-21 and compliance will be shown to the next Audit Party.</p>
<p>B. General B.1 UGC remitted two tranches of money to KMC totaling Rs 1.5 crore (Rs. 75 lakh each for conducting NET examination of Dec 2013 and June 2013). The college has not submitted utilization Certificate to U.G.C. as of now (Dec 2020) and entire amount is shown as liability to U.G.C as well as recoverable from Dr. S.P. Gupta in the accounts of KMC. This was pointed out in the previous year report.</p>	<p>In regards Utilization Certificate not yet submitted to the UGC due to settlement claim / bills of Rs. 1.5 Crore is not yet submitted in the college by Dr. S.P. Gupta.</p> <p>Further, UGC net exam was held in Dec 2012 & June 2013 instead of Dec 2013 & June 2013.</p>
<p>B.2 Current Liabilities and Provision (Schedule-3) - Rs. 269.80 crore The above includes maintenance grant adjustable from UGC of Rs. 1.54 crore i.e. expenditure incurred by KMC in past years pending approval/ adjustment by UGC. The reasons for non-discharge of this liability may be furnished to audit.</p>	<p>Noted, do the needful in the F.Y. 2020-21 and compliance will be shown to the next Audit Party.</p>
<p>B.3 KMC Bank account No. 51522010003510 is dormant since long time. KMC took up the matter with bank for activation of this account in May, 2018. Matter needs to be taken up with bank again for activation of dormant account to prevent its misuse. This was pointed out in the previous year report.</p>	<p>This account has been closed in the F.Y. 2020-21 with the approval of the College Governing body and compliance will be shown to the next Audit Party.</p>
<p>B.4 As per schedule 3(a) sponsored projects under the head of Dr. Shiv Kr. Kaushik-SERB Project and Dr. S. K Kaushik, both are separate project in which wrongly depiction has been made. This needs to be rectified.</p>	<p>Noted, do the needful in the F.Y. 2020-21 and compliance will be shown to the next Audit Party.</p>
<p>B.5 Current Liabilities & Provisions includes an amount of Rs 2.10 lakh payable to department concerned. The details of these</p>	<p>Noted, do the needful in the F.Y. 2020-21 and compliance will be shown to the next Audit Party.</p>

[Handwritten Signature]

liabilities along with the reason for non-discharge of liability may be furnished.	
C. Grants-in-aid (a) During the year 2019-20, Kirori Mal College received grant-in-aid of Rs.72.88 crore. It had an opening balance of Rs. 15.77 crore. Out of the total funds of Rs. 88.05 crore, college utilized Rs.73.88 crore leaving a balance of Rs. 14.17 crore as on 31 st March 2020.	Accepted
(b) KMC's Hostel received grant-in-aid of Rs. 1.34 crore. It had an opening balance of Rs. 1.19 crore of previous year. Out of the total funds of Rs.2.53 crore, an amount of Rs. 1.13 crore was utilized during the year 2019-20 leaving an unspent balance of Rs. 1.40 crore as on 31 st March 2020.	Accepted

[Signature]
1903/21
Offg. AO
Offg. Administrative Officer
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007

Kalpaua
BURSAR
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-1110 007

V. Chauhan
12/3/21
Principal
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007