

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI – 110075.

Ref. No. BCAS/2018/Audit-2014-16/597-599

Dated: 30.05.2018
31

The Examiner,
Local Fund Accounts,
Directorate of Audit,
Govt. of NCT of Delhi,
4th Floor, C Wing, Delhi Sachivalaya,
I. P. Estate,
New Delhi – 110002.

Sub:- Reply of Audit para raised by ELFA for the financial year 2014-16.

Sir,

With reference to your letter No.11(11)/LFA/2014-16/3679-81 dated 20.04.2017 on the subject cited above, In this connection, I am enclosing herewith the reply of the audit paras for the period 2014-16 for your reference & record and request you to settle these paras.

You are, therefore requested to drop these paras at the earliest.

Thanking you,

Yours sincerely,

(Dr. Balaram Pani)
PRINCIPAL
Bhaskaracharya College of Applied Sciences
University of Delhi
Sector-2, Phase-I, Dwarka, New Delhi-75

Encl.: as above

Ref. No. BCAS/2018/Audit-2014-16/

Dated: 30.05.2018

Copy to:

1. The Director (HR.EDN.), Directorate of Higher Education, Govt. of N.C.T. of Delhi, B-Wing, 2nd Floor, 5, Sham Nath Marg, Delhi-110054.
2. The Deputy Secretary, Finance (General), Delhi Secretariat, I. P. Estate, New Delhi - 110002.

(Dr. Balaram Pani)
PRINCIPAL
Bhaskaracharya College of Applied Sciences
(University of Delhi)
Sector-2, Phase-I, Dwarka, New Delhi-75

**BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI – 110075.**

**ACTION TAKEN REPORT OF E.L.F.A. AUDIT REPORT
FOR THE YEAR 2014-16.**

Para No.1. (A) Non-levy of penalty & recovery of Service Tax paid to contractor towards sanitation services amounting to Rs.150324/-.

Reply : Reply from the concerned official is attached herewith for consideration and removal of the para. (Annexure-1)

Para No.1. (B) Irregular payment of Service Tax on Sanitation Services – Rs.50047/-.

Reply : Reply from the concerned official is attached herewith for consideration and removal of the para. (Annexure-1)

Para No.2. Irregular expenditure of Rs.846931/- towards the purchase of (1) Colorimeter Compression Modling Machine, (2) Two Roll Mill and Colorimeter (2) costing Rs.418915/- and Rs.428016/- respectively for Department of Polymer Sciences.

Reply : Reply from the concerned official is attached herewith for consideration and removal of the para. (Annexure-2)

Para No.3. (A) Non-deposit of Service Tax.

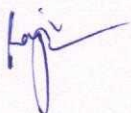
Reply : Reply from the Agency's Chartered Accountant is attached herewith for consideration and removal of the para. (Annexure-3)

Para No.3. (B) Irregular payment of Rs.3,70,932/- made to agencies without observing the codal formalities.

Reply : Reply from the concerned official is attached herewith for consideration and removal of the para. (Annexure-4)

Para No.4. Difference of un-spent balance of ELFA and Utilization Certificate.

Reply : A statement is attached for consideration and removal of the para. (Annexure-5)



Contd..p/2.


Para No.5. Non-initiation of action to fill up the post of Accounts functionary from Govt. of NCT of Delhi.

Reply : Reply from the concerned official is attached herewith for consideration and removal of the para. (Annexure-1)

Para No.6. Non-switching over of accounting from cash basis to accrual basis.

Reply : Steps to be followed for switching over of accounting from cash basis to accrual basis.




PRINCIPAL
PRINCIPAL.
Bhaskaracharya College of Applied Sciences
(University of Delhi)
Sector-2, Phase-I, Dwarka, New Delhi-75

[Annexure - 1]

**BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)**

REPLY TO THE E.L.F.A. AUDIT PARA FOR THE YEAR 2014-2016

Part III Para 01 (A) – Non-levy of penalty & recovery of Service Tax paid to contractor towards sanitation services.

Reply – It is stated that M/s FDS Management Services Pvt. Ltd. has been informed about the excess payment of Rs.35,595/- in lieu of not deducting the penalty charges as per clause 59 of Terms and Conditions of the Agreement vide our letter No. BCAS/6(6)/Sanitation/2017/1152, BCAS/6(6)/Sanitation/2017/1340 and BCAS/6(6)/Sanitation/2017/1828 dated 12.9.2017, 25.10.2017, and 14.12.2017, respectively. However, so far he has not given any reply for our above letters. The college is pursuing the matter with the vendors.


As regards the excess payment in lieu of not imposing the penalty charges is concerned. M/s Pink House Keeping has been informed about the same vide our letter No. BCAS/6(6)/Sanitation/2017/108, BCAS/6(6)/Sanitation/2017/1237 and BCAS/6(6)/Sanitation/2017/1812 dated 25.8.2017, 25.9.2017 and 11.12.2017, respectively. However, so far the college has not received any response from the vendor. The college is pursuing the matter with the vendors.

Part III Para 01 (B) – Irregular payment of Service Tax on Sanitation Services.

M/s FDS Management Services Pvt. Ltd. has been informed to refund the excess payment made on account of Service Tax, which is otherwise exempted for the institutions vide our letter No. BCAS/6(6)/Sanitation/2017/1114, BCAS/6(6)/Sanitation/2017/1238 and BCAS/6(6)/Sanitation/2017/1708 dated 31.08.2017, 25.09.2017 and 20.11.2017, respectively. Through this letter the contractor has also been informed that his company will be black listed by the college in case the excess amount of Rs.50,047 paid, is not refunded immediately. So far, no response has been received from the contractor. The college is pursuing the matter with the vendors.

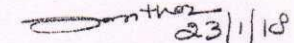
Part III Para 05 – Non-initiation of action to fill up the post of Accounts Functionary from Govt. of NCT of Delhi.

As per the University of Delhi Norms, a post of Section Officer (Accounts) is a promotional post. Accordingly, the Post of Section Officer in Account Section has already been filled through promotion as per the University of Delhi and U.G.G. Guidelines.

S.O.-AC


Principal




23/1/18
Section Officer (Admn.)

01.08.2017

[Annexure-2]

To,

The Principal

Bhaskaracharya College of Applied Sciences
Sec-2, Phase -1, Dwarka
New Delhi 110075

S.O. (A/C)
2/8/17 A

S.O. Adh
M
118

126
01/08/17

Dear Sir,

This is in reference to your letter No. BCAS/2017/A/C's/913, Dated 25/26-07-2017, The reply of audit report No.11(11) ELFA/2014-16/3679-81 dated 20/04/2017 for the year 2014-2016 is follows. " Department of Polymer Science purchased only one equipment that is Two Roll Mill in the financial year 2014-2015 and the total cost of the equipment is Rs.428016/- (Four lake twenty eight thousand sixteen rupees only). The Department has taken permission to call the quotation for (a) Two Roll Mill (b) Compression Moulding Machine (c) colorimeter, but has not purchased the Compression Moulding Machine and colorimeter due to insufficient fund.

Further, purchase was made by UGC fund and not from DHE after approval of competent authority. We have taken EMD but performance guarantee has not been taken due to unwarance and now we will be careful about it in future.

Thanking You

Yours sincerely

S.K. Shkula
(Dr.S.K.Shkula)

Teacher-in-Charge
Department of Polymer Science



Susmita Sadhu
(Dr. Susmita Dey Sadhu)

Former Teacher-in-Charge
Department of Polymer Science

CA

[Annexure - '3']

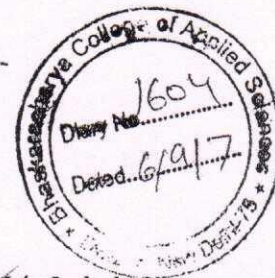
V K H S & ASSOCIATES

CHARTERED ACCOUNTANTS

pertains to
A/c Section

To
The Principal,
Bhaskaracharya College of Applied Sciences.
Dwarka, New Delhi

S.O. Arun



Sub: Reason for Not Charging Service Tax on Services Provided by M/s Laksh Computer Services

Ref.: In matter of M/s Laksh Computer Services a proprietorship firm of Arun Gupta having PAN No. AAGPG1732M.

Dear Sir,

In reference to above subject we would like to submit as under:

1. That our firm M/s VKHS & Associates, Chartered Accountants looking after the Income Tax and Service Tax matters of the above referred Firm namely M/s Laksh Computer Services a proprietorship firm of Mr. Arun Gupta since more than 5 years.
2. That the above referred firm is registered under Service Tax from 04th July, 2003 with Registration No. AAGPG1732MST001.
3. That the above referred firm is not charging service tax on any of its output service as total output services of the firm is below Rs. 10 lacs p.a. which comes under the SSI Exemption notification 33/2012, dated 20th June, 2012.

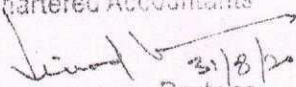
So the question of depositing service tax liability is not arising in the hand of M/s Laksh Computer Services as it is not charging service tax from any of its customers.

This letter is being issued by us on the specific request of M/s Laksh Computer Services. Please take the above in your records and oblige.

Thanks

Yours Sincerely,

For VKHS & Associates
Chartered Accountants


31/8/2017
Partner

Place: New Delhi

Date: 31st August, 2017



[Annexure-4]

The Principal
Bhaskaracharya College of Applied Sciences
University of Delhi
Dwarka

Dated: 03.08.2017

1264
5/8/17
S.O. Adm
S.O. Ag
9/8/17

Sub: Audit Paras No.3 (B) of the Audit Report dated 20.04.2017 raised by Internal Audit Officer(ELFA) regarding AMC for the year 2014-16

Dear Sir

Reference to the Audit Paras No.3 (B) of the audit report no 11(11)ELFA/2014-16/3679-81 dated 20/04/2017 for the year 2014-16 of the college received from the directorate of Audit, Examiner Local Fund Accounts, Govt. Of NCT of Delhi, it is submitted that :

1. Regarding the period from 01.01.2014 to 31.03.2014 and 01.04.2014 to 30.06.2014 : The AMC was awarded to M/s Laksh Computers for a period of one year from 01.07.2012 to 30.06.2013 on the basis of lowest quote of invited quotations (using two bid system) vide reference No. BCAS/2012-13/Quot/513-522 and query was also put up on the college website (Documents attached.) Thereafter his services were extended for one year from 01.07.2013 to 30.06/2014 (documents attached).
2. Regarding the period from 01.04.2014 to 30.06.2014 : Based on the letter recieved from the Assistant Registrar University of Delhi Ref. No. GEN-11/121/2013-14/07D dated 05.02.2014 and received on 25.02.2014 to carry out the AMC of the Computer hardware and its peripherals supplied by the University of Delhi, the order of the AMC was awarded to M/s Laksh Computers for the quarter from 01.04.2014 to 30.06.2014 based on the market survey.(documents attached.)
3. Regarding the period from 22.07.2014 to 21.01.2015 and 22.01.2015 to 21.07.2015 :AMC for the period of 22.07.2014 to 21.07.2015 was awarded to M/s Infotech Business on the basis of lowest quote amongst the quotations invited form the vendors along with the wide publication on the college website and CPP portal (documents attached.)

Thanking you

Sincerely Yours



mlr
Dr. Meetu Luthra
Convenor, AMC (Computers and its peripherals)

Enclosures: 1. Copy of Nalesheet for request for purchase order for AMC of Computers & its peripheral dated 25.06.2012
2. Copy of Nalesheet for approval of renewal of AMC from 01.07.2013 to 30.06.2014



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, PHASE-I, DWARKA,

NEW DELHI-110075

[A-4]

25th June, 2012

Request for purchase order for AMC of Computers and its peripherals

In order to conduct AMC for College Computers and its peripherals, our College invited quotations (using two bid system) from the following vendors vide our reference No. BCAS/2012-13/Quot/513-522, Dated 07/06/2012. The query was put on our college website also. The last date of receiving the quotations was mentioned as 18/06/2012.

1. M/s Automation Systems
2. M/s Crac Infosystems Pvt. Ltd.
3. M/s Tellexcell Information Systems Pvt. Ltd
4. M/s Laksh Computers
5. M/s Sirius Informatics India Pvt. Ltd
6. M/s Brisk Infotech Solutions
7. M/s Micro Clinic India Pvt. Ltd.
8. M/s Glaxy Infosystem
9. M/s Northern Communications Pvt Ltd
10. M/s Datamation Consultant Pvt. Ltd.

Five bidders responded against our query (S.No. 2, 4, 5 and 6) and one bidder responded against our website query. The bidder that responded to our website query is as mentioned:

11. M/s Cirrus India Ltd (website query)

The financial bid of only three bidders (Sr. No. 4, 5 and 6 from the above list) whose quotations were in compliance with the Technical Specifications was opened on 25/06/2012, in the presence of members of the AMC Committee of the College and the vendors. The list of vendors is as follows

1. M/s Laksh Computers
2. M/s Sirius Informatics India Pvt. Ltd
3. M/s Brisk Infotech Solutions



On the basis of comparative statement (as enclosed), the following observations were made.

M/s Laksh Computers quoted lowest (for Rs. 1,85,500/- inclusive of all taxes) among all, for AMC of College Computers and its peripherals. Therefore, if approved the order of Rs. 1,85,500/- for providing services for AMC of College Computers and its peripherals may be placed to M/s. Laksh Computers, from 1st July 2012 onwards for a period of one year (as mentioned in our terms and conditions).

Members of the AMC Committee of the College

Asht
25/6/12

Deven
25/6/12

PN
25/6/12

Mam
25/6/12

Uma Chaudhry
25/6/2012

Purchase Committee Members.

Dr Uma Chaudhry
Convener, AMC Committee

Submitted for the approval please.

25-6-12 *use*

M. Anil K. Bali
26-6-2012

Dr. Anil K. Bali

[A-4]

quality, priced at the prevailing market rate and the vendor recommended is reliable and competent to provide the AMC under consideration."

[Signature]
Dr. Ranjeet Thakur,

[Signature]
Dr. Partho Sarthi Pal,

[Signature]
Ms. Manu Kataria,

[Signature]
Ms. Shweta Gupta,

[Signature]
Dr. Manoj Tiwari

[Signature]
Ms. Ankita Dharam

Submitted for kind approval,

[Signature]
Purchase Committee Convenor

[Signature]
Bursar.
May be allowed as per Rule 116 of PRR 2005

Principal.

[Signature]
23/3/14



[Faint handwritten notes and signatures at the bottom of the page]



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, PHASE-I, DWARKA,

NEW DELHI-110075

[A-4]

AMC Committee

22/05/2013

Meeting of AMC committee was held on 22/05/2013 at 12.30 pm in conference room to discuss the renewal of AMC for the period of one year starting from 01.07.2013 to 30.06.2014 for the items covered under existing AMC.

It was decided that AMC of computers and its peripherals to the vendor 'Laksh Computers' may be extended for one more year from 01.07.2013 to 30.06.2014 at the same terms and conditions of AMC given for period of 01.07.2012 to 30.06.2013.

Mam
22/5/13

Shruti
22/5/13

~~Manu~~
22/05/13

Submitted for kind Approval



Principal S.O. Adus

Case may be put before the Chairman, G.B. for his consideration and approval

M
22/5/13

~~Manu~~
2/06/2013

[A-5]



दिल्ली विश्वविद्यालय
UNIVERSITY OF DELHI

General Branch III, Room No. 210, New Administrative Block, University of Delhi, Delhi - 110007
Phone: 27066256, 27066726

No. GEN-III/12/2013-14/07D

Date: 5th February 2014

The Director,
Delhi University Computer Centre,
Principal/Dean/Director

Dear Sir,

This bears reference to note dated 25/10/2013 regarding Annual Maintenance Contract for Desktops & Servers and UPS held with Colleges

The issue was pursued with the Appropriate Authority and it has been directed to convey that colleges may under take Annual Maintenance Contract of IT equipments, if required, from the the funds made available to them.

Suitable communication may please be passed on to the concerned

Assistant Registrar (Proc. & Stores)

Sincerely Yours

mlr

Dr. Meetu Luthra
Convenor, AMC (Computers and its peripherals)



- Enclosures:
1. Copy of Nolesheet for request for purchase order for AMC of Computers & its peripherals dated 25.06.2012
 2. Copy of Nolesheet for



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, PHASE-I, DWARKA,

NEW DELHI-110075

[A-4]

04-03-2014

AMC Committee Meeting

A meeting of AMC Committee was held on 04.03.2014 at 11:30pm in the Department of Electronics to discuss the AMC of the Computer hardware and its peripherals supplied by University of Delhi.

Following members attended the meeting:

1. Dr Ranjeet Thakur *Ranjeet*
2. Dr Parthasarthy Pal *Parthasarthy*
3. Ms Manu Kataria *Manu*
4. Dr Manoj Tiwari *Manoj*

It was decided in the meeting that in view of the letter received from the Assistant Registrar, University of Delhi, Ref. No. GEN-II/121/2013-14/07D dated 05th Feb, 2014 and received on 25th Feb, 2014, to carry out for AMC of the Desktops, UPS and Servers without batteries for three months from 1st April to 30th June 2014 with our terms and conditions as attached. The following are the details of the items:-

Se. No.	Items Name	Qty.	Make
01.	Server Computer with TFT Monitor	02	Acer
02.	Desktop Computer, with TFT Monitor	80	Acer
03.	UPS 10 KVA	03	Numeric
04.	UPS 2KVA	02	Numeric
05	UPS 600VA#	06	APC

Sr.No.-05, UPS 600VA was purchased by the College.

It is requested to the principal to form the committee for market survey.

Committee Members

Manu
5/3/14

Parthasarthy

Manu

AMC Committee Convener
Dr Manoj Tiwari

Submitted for kind Approval

Principal

Market survey
AMC committee
Manoj Tiwari
5/3





BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, PHASE-I, DWARKA,
NEW DELHI-110075

[A-4]

Date.20-03-2014

AMC Committee Meeting

Following Members of the AMC Committee went for the market survey on 7th Mar 2014.

1. Dr Ranjeet Thakur
2. Dr Parthasarthy Pal
3. Ms. Manu Kataria
4. Ms Shweta Gupta
5. Dr Manoj Tiwari
6. Ms Ankita Dharam

and open quotations for the AMC of the Computer hardware and its peripherals for the quarter, 01st April 2014 to 30th June 2014 were received from the following vendors:

1. Techno media & Graphics Pvt. Ltd., 110, Samrat Bhawan, Ranjit Nagar, Comm. Complex, New Delhi, 110008
2. Laksh Computer Services, BA-348, Tagore Garden, New Delhi, 110027.
3. Photon Consumables & Marketing, A-5B/187A, Janakpuri, New Delhi, 110058.

A comparative statement was prepared for the same.

S. No.	Items Name	Qty.	Techno Media & Graphics Pvt. Ltd.	Laksh Computer Services	Photon Consumables & Marketing
1	Desktop Computers with TFT monitor Acer Make	80			
2	Server Computers with TFT monitor Acer Make	02			
3	UPS 10KVA Numeric make	03	Rs. 62500.00 for one quarter	Rs. 49500.00 for one quarter	Rs. 52000.00 for one quarter
4	UPS 2KVA Numeric make	02			
5	UPS 600VA APC make	06			
	Tax		Inclusive	Inclusive	Inclusive
	TIN No.		07280194997	07540167888	07600216064

As per the comparative statement, it was found that the lowest quote of Rs 49,500/- (Rs Forty Nine Thousand Five Hundred) inclusive all taxes was offered by the M/s Laksh Computers, BA-348, Tagore Garden, New Delhi, 110027, therefore if approved the order may be placed to M/s Laksh Computers for the AMC from 01st April 2014 to 30th June 2014 with our terms and conditions.

Certifies that we "Dr. Ranjeet Thakur, Dr. Partho Sarthi Pal, Ms. Manu Kataria, Ms. Shweta Gupta, Dr. Manoj Tiwari and Ms. Ankita Dharam", members of the purchase committee are jointly and individually satisfied that the AMC will be as per our requirement, satisfaction,

Manu

Dr. Manoj Tiwari

Shweta

Partho

Dr. Partho Sarthi Pal



Original Copy of
 Worksheet with
 Ritu Madan
 27.06.2014 [A-4]

AMC for Computer and its Peripherals

After the due permission of the Principal (attached herewith as P1) quotations were called for the aforesaid from the below-mentioned vendors along with the wide publication the college website, DU website and CPP Portal.

- | | |
|--|--|
| 1. M/s Automation Systems | 7. M/s CCS Computer Pvt. Ltd., |
| 2. M/s Crac Infosystems Pvt ltd. | 8. M/s Glaxy Insosystem |
| 3. M/s Tellexcell Information Systems Limited, | 9. M/s Qi Network Enterprise Pvt. Ltd., |
| 4. M/s Laksh Computers, | 10. M/s Sysnet Global Technology, |
| 5. M/s Sirius Infomatics India pvt | 11. Triamax II Infrastructure Ltd. <i>June</i> |
| 6. M/s Allied Digital Services Ltd | 12. M/s Incub Innovations <i>June</i> |

It was found that the following vendors have replied to our query thru the website, along with the vendors 2, 4 above on the date of opening the quotations.

- | | |
|-----|----------------------------------|
| W.1 | M/s Infotech Business |
| W.2 | M/s Shivam IT Solutions Pvt Ltd. |

The technical bids of the quotations received were opened on the given date and time i.e. June 26 2014 at 10:00 a.m. in the presence of the following members and the vendors present

1. Dr. Balam Pani, Convener Purchase Committee
2. Dr. Jitender Kumar, Convener
3. Avneesh Mittal, Bursar
4. Mr. Suraj, Representative from the vendor 4 above.

A meeting of the AMC Committee was held on 26.06.2014 at 11:45 AM to discuss the opened technical bids. It was found that all the technical bids were satisfactory as per our requirements of the technical bid documents and the comparison chart attached herewith (attached herewith as C.1). Permission was taken by the Principal to open the financial bid, attached herewith as P.2. dated June 26, 2014.

The financial bids of the quotations received were opened on June 27 2014 at 10:15 a.m. in the presence of the following members

1. Dr. Balam Pani, Convener Purchase Committee
2. Dr. Jitender Kumar, Convener
3. Avneesh Mittal, Bursar
4. Mr. Suraj, Representative from the Vendor 4.
5. Mr. Gopal, Representative from Vendor 2.



A meeting regarding AMC for the Year 2014-15 was held on 27.06.2014 in the conference room at 10:15 AM to discuss the financial bids with the vendors.

A price comparative statement was prepared for the same as mentioned below

S No		Shivam IT Solution Pvt. Ltd.	Infotech Business	Laksh Computers Services	CRAC Infosystem Pvt. Ltd.
1	Bid Amount	2,80,000/-	2,03,662/-	4,15,250/-	2,67,000/-
2	Tax	Inclusive all	12.36% =228634.62 =228635.00 <i>228835.00</i>	Inclusive all	Inclusive all

June
 the lowest quote of Rs 2,28,635/- (Rs Two Lac

approved the order may be place to M/S Infotech Business for the AMC for computers and its peripherals from 1 July 2014 for a period of One Year and the Terms and Conditions mentioned in the tender document.

[A-7]

Submitted for Approval

[Signature] 27/6/14
[Signature]
Members AMC Committee

Members Purchase Committee

[Signature] 27/6/14
Convener
[Signature] 27/6/14
Bursar
[Signature] 27/6/14
Convener, AMC Committee
may be allowed as per P.T.E.1

Officiating Principal

[Signature]
27/6/14

Request for Performance Security - AMC p 2014-15/2014/886 dt 20/6/14

Performance security submitted
Bank Guarantee - Vijaya Bank, 11/7/14

AMC to awarded w.e.f July 23, 2014.

[Signature]
21/7/14

21/07/14

Placed on the file, are the recommendations of the AMC Committee for the award of AMC for Computer & its peripherals. On the basis of the comparative statement, the AMC committee recommended that the AMC for computer & peripherals may be awarded to M/s. Infotech Business @ 2,03,662/- + 12.36 Tax = Rs. 2,28,835/- for one year, w.e.f. 22/07/14. Submitted for approval please.

Officiating Principal *[Signature]*
Convener



Sl. No.	Particulars	Amount	Tax	Total
1	Inclusive of			
2	Inclusive of			
3	Inclusive of			
4	Inclusive of			
5	Inclusive of			
6	Inclusive of			
7	Inclusive of			
8	Inclusive of			
9	Inclusive of			
10	Inclusive of			

Details of Non-Recurring Grant A/c Unspent Balance Details made by ELFA from 2005-06 to 2015-16.

Annexure - 15.7

S. No.	Year	As per ELFA Report										As per College Record										Difference	Remarks
		Total Income Recurring	Total Income N.Rec.	Total Income Sports	Total Expenditure Recurring	Total Expenditure N.Recurring	Total Expenditure Sports	Unspent Balance	Total Income Recurring	Total Income N.Rec.	Total Income Sports	Total Expenditure Recurring	Total Expenditure N.Recurring	Total Expenditure Sports	Unspent Balance								
1	2004-2005	21130678	2972359	0	20148209	2999997	0	954831.00	21130677.94	2972359.6	0	20148207.5	2999997	0	954833.04	-2.04							
2	2005-2006	22408973	2772362.00	0.00	22396993.00	2510133.00	0.00	275103.00	22408974.44	2772362.60	0.00	22396999.00	2510133.00	0.00	275105.94	-2.04	Difference of Rs.534119 (534119+50000) create due to amount entered in the head Books for Rs 65871/- instle Rs 274598/- in the ELFA R						
3	2007-2008	36472892	10229348.00	0.00	30191521.00	4521134.00	0.00	11989585.00	36472893.68	10763468.10	0.00	30191520.10	5900669.60	0.00	11054172.18	935412.82	Difference of Rs 935412.82 (146 - 534119) create due to wrong entered in the head of N.R. E Rs.5090669.50 instead of Rs.41 in the ELFA Report						
4	2008-2009	48519475	7558274.00	50276.00	40664864.00	6552290.00	8880850.00	48519447.58	6622798.60	50276.00	40664863.50	6552290.13	49961.00	7925437.55	935412.45		Same Carry forward						
5	2009-2010	92715319	8905924.00	50315.00	61548103.00	554513.00	32563027.00	92715322.08	5910508.47	50315.00	61548103.50	554513.50	14815.00	31627613.55	935413.45		Same Carry forward						
6	2010-2011	93243337	13305311.00	50000.00	72474392.00	4893524.00	29195882.00	93243336.58	12369894.97	50000.00	72474391.88	4893524.10	34850.00	28260465.57	935416.43		Same Carry forward						
7	2011-2012	102365862	15916065.00	15150.00	81688013.00	11124166.00	25484918.00	102365861.70	14980668.87	15150.00	81688013.08	11124166.00	0.00	24549504.49	935416.51		Same Carry forward						
8	2012-2013	115852169	1486919.00	240150.00	92372102.00	5578908.00	33014228.00	115852168.18	13934669.87	240150.00	92372111.50	5578908.00	0.00	32075968.55	935259.45		Same Carry forward						
9	2013-2014	148861177	11691011.00	240150.00	112585337.00	1297054.00	46909937.00	147561166.66	1285761.87	240150.00	113882400.70	5593115.00	0.00	41181562.85	5728374.15		N. R. Grant of Rs.45 lakh in N. Rec. Grant (5728374.15 - 450 1228374.15) and N.R. expenditure counted i.e. 1297064/- Rs.5593115/- and R. Expend Rs.1297064/- also less count 113882400.70 - 112585333						
10	2014-2015	143212897	10393947.00	240150.00	115200725.00	27988.00	38380099.00	140615822.98	6462646.87	240150.00	115186165.40	27988.00	238182.00	31866284.45	6513814.55		Opening balances mismatch previous mistakes in the Re						
11	2015-2016	179368087	19865959.00	1968.00	133336016.00	6434544.87	59463465.13	176785572.58	15934658.87	1968.00	132809902.98	6434658.87	1968.00	53475669.60	5987815.53		Opening balances mismatch previous mistakes in the Re						



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