

कार्यालय महानिदेशक लेखा परीक्षा,
केन्द्रीय व्यय , नई दिल्ली-2
ए एम जी-4

सं. एएमजी-4/डीपीसेल/पीडीपी -11 /सत्यवती कॉलेज/2018-19/ ⁵⁶⁴ दिनांक: ²⁰05.07.2018

विषय : पी डी पी शीर्षक - "Inadequate and improper action taken by the college against Para 9.3 of C&AG Report no. 18 of 2015."

उपरोक्त विषय के संबंध में ड्राफ्ट पैरा निदेशक महोदय के अनुमोदन के पश्चात व ले प अधिकारी (रिपोर्ट -1) अनुभाग को आवश्यक कार्यवाही हेतु प्रेषित किया जा रहा है ।

निम्नलिखित दस्तावेज़ भी पैरा के साथ संलग्न किए जा रहे हैं ।

- 1 टॉप शीट
- 2 की डॉक्युमेंट्स (2 प्रति)
- 3 क्रोनोजिकल ऑर्डर ऑफ इवेंट्स
- 4 ऑडिट फ़ाईंडिंग्स

संलग्न : यथोपरि

गीता
20/7/18
व ले प अधिकारी
(डी पी सेल)

व ले प अधिकारी
(रिपोर्ट-1)

12-11 *दिल्ली-36*
20-07-2018

8
11

Top Sheet

1.	Name of Ministry	Ministry of Human Resource Development Department of Higher Education Satyawati College
2.	Name of Department	Department of Higher Education
3.	Title of para	In respect of the para no. 9.3 printed in C&AG Report no. 18 of the year 2015 Ministry of Human Resource Development stated in Action Taken Note (ATN) that College has recovered an amount of Rs. 81.54 lakh from provident fund account of employees to whom over payment was made however, the College neither recovered excess interest amount from GPF account of the Subscribers.
4.	Money value	Rs. 83.31 lakh
5.	Report in which proposed to be included	Report No. (A.B)
6.	List of KDs	Attached
7.	Check list of enclosures	(i) Chronology of events (ii) List of key documents (iii) 2 sets of key documents
8.	Name of Inspecting Officer who contributed the para/Contact No.	Smt. Poonam Sharma, SAO
9.	Period of Audit	2013-14 to 2016-17
10.	Duration of Audit	07.02.2018 to 27.02.2018

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List of KDs of the para captioned: Inadequate and improper action taken by the college against Para 9.3 of CAG report 18 of 2015.

KD No.	Brief of para
1	In respect of the para no. 9.3 printed in C&AG Report no. 18 of the year 2015 Ministry of Human Resource Development stated in Action Taken Note (ATN) that College has recovered an amount of Rs. 81.54 lakh from provident fund account of employees to whom over payment was made however, the College neither recovered excess interest amount from GPF account of the Subscribers.
2	The College stated in its reply that the amount of excess interest has not been recovered from the subscriber and not adjusted from the GPF account of the subscribers.
3	The statement of facts was issued on 25.05.2018 but no reply has been received so far.

Chronology of events

Para: Inadequate and improper action taken by the college against Para 9.3 of CAG report 18 of 2015.

Date	Events	KD
2014-15	Para titled "Overpayment of interest to GPF/CPF subscribers was printed in C&AG Report No. 18 of the year 2015.	1
2018-19	In respect of the para no. 9.3 printed in C&AG Report no. 18 of the year 2015 Ministry of Human Resource Development stated in Action Taken Note (ATN) that College has recovered an amount of Rs. 81.54 lakh from provident fund account of employees to whom over payment was made however, the College neither recovered excess interest amount from GPF account of the Subscribers.	2
03.05.2018	Reply of the College in respect of the queries sought by field party.	3
25.05.2018	The statement of facts was issued on 25.05.2018 but no reply has been received so far.	4

4/11/12

5 (8)

Ministry of Human Resource Development
(Department of Higher Education)
Satyawati College, University of Delhi

Inadequate and improper action taken by the college against Para 9.3 of CAG report 18 of 2015.

In respect of the para no. 9.3 printed in C&AG Report no. 18 of the year 2015 Ministry of Human Resource Development stated in Action Taken Note (ATN) that College has recovered an amount of Rs. 81.54 lakh from provident fund account of employees to whom over payment was made. However, the College neither recovered amount of excess interest from GPF account of the Subscribers nor adjusted it from GPF A/c of subscribers.

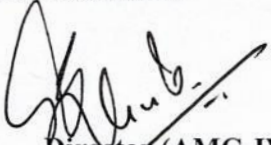
The para titled Overpayment of interest of Rs. 83.31 lakh to GPF/CPF subscribers" was printed in C&AG's Report No. 18 of 2015 as para no. 9.3 as the college had paid higher rate of interest than the rate specified by the Central Government to its GPF/CPF subscribers.

Ministry of Human Resource Development, Department of Higher Education in Action Taken Note (ATN) informed that College has recovered an amount of Rs. 81.54 lakh from the provident fund account of employees to whom over payment of interest was made during 2008-11.

During the current audit it was noticed that neither the college has recovered excess interest of Rs. 83,31,374 from the subscribers nor adjusted it from the GPF account of the subscribers. College has, however, deposited the amount of excess interest with UGC from the buffer account of PF (created by interest earned on investments in excess of interest paid to subscribers) without receiving any demand from UGC in this regard.

The college has misrepresented the fact of recovery of an amount of Rs. 81.54 lakh from subscriber to PAC as no recovery has been made. Besides, the decision of the college to deposit the money to UGC is also not correct as the buffer fund was created from interest earned on investment of PF, as such it was not the fund of the college.

Thus the college on one hand failed to recover the excess amount of interest paid to subscribers from them as indicated in ATN to Public Accounts Committee and on the other hand utilised Provident Fund amount to pay to UGC without any demand from them.


Director (AMG-IV)

Confidential

KD-4

4/2

30 2018

25/5/18

(7)



Gurinder Singh Chawla
Director (AMG-IV)

कार्यालय महानिदेशक
लेखापरीक्षा, (केन्द्रीय व्यय)
इन्द्रप्रस्थ इस्टेट, नई दिल्ली - 110 002
Office of the Director General of Audit
(Central Expenditure)
Indraprastha Estate New Delhi - 110 002

25/5/2018

Respected Sir,

Please find enclosed a copy of statement of facts captioned "Inadequate and improper action taken by the college against para 9.3 of C&AG report no. 18 of 2015".

2. I shall be grateful if you could kindly look into the matter personally and get the facts and figures verified. The factual inaccuracy, if any, along with your comments may please be intimated to this office within 2 weeks of the receipt of this letter failing which it shall be presumed that the Satyawati College has no comments to offer.

3. It may also be brought to your notice that the views expressed in the material so issued is interim and may change depending upon the response of your organization/administrative department. As such, due care to ensure confidentiality of draft material for the Audit Report should be exercised.

Regards.

Yours sincerely,

[Signature]

Ms Manjula Dass,
The Officiating Principal,
Satyawati College, University of Delhi (DU),
Ashok Vihar, Phase-III,
New Delhi-110052

KD-4

4/1

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**Ministry of Human Resource Development
(Department of Higher Education)
Satyawati College, University of Delhi
Statement of facts**

Inadequate and improper action taken by the college against Para 9.3 of CAG report 18 of 2015.


The para titled Overpayment of interest of Rs. 83.31 lakh to GPF/CPF subscribers" was printed in C&AG's Report No. 18 of 2015 as para no. 9.3 as the college had paid higher rate of interest than the rate specified by the Central Government to its GPF/CPF subscribers.

Ministry of Human Resource Development, Department of Higher Education in Action Taken Note (ATN) informed that College has recovered an amount of Rs. 81.54 lakh from the provident fund account of employees to whom over payment of interest was made during 2003-11.

During the current audit it was, however, noticed that the college neither recovered excess interest of Rs. 83,31,374 from the subscribers nor adjusted from the GPF account of the subscribers. College has, however, deposited the amount of excess interest with UGC from the buffer account of PF (created by interest earned on investments in excess of interest paid to subscribers) without receiving any demand from UGC in this regard.

It can be seen from the above that the college has misrepresented the fact of recovery of an amount of Rs. 81.54 lakh from subscriber to PAC as no recovery has been made. Besides, the decision of the college to deposit the money to UGC is also not correct as the buffer fund was created from interest earned on investment of PF as such it was not the fund of college.

Thus the college on one hand failed to recover the excess amount of interest paid to subscribers from them, as indicated in ATN to Public Accounts Committee and on the other hand utilised Provident Fund amount to pay to UGC without any demand from them.


Director (AMG-IV)

विचाराधीनपत्र: एएमजी-IV/डीपीसेल/पीडीपी-11/सत्यवतीकॉलेज/2018-19/564

दिनांक : 20.07.2018

विषय :- DP titled -"Inadequate and improper action taken by the college against Para 9.3 of C&AG Report no. 18 of 2015", M/o Human Resource Development, D/o Higher Education Satyawati College.

कृपया उपरोक्त विचाराधीन पत्र का अवलोकन करें। उपरोक्त विषय से संबंधित ड्राफ्ट पैराग्राफ निदेशक ए.एम.जी.- IV अनुभाग से प्राप्त हुआ है। ड्राफ्ट पैरा को KD's के साथ आवश्यक कार्रवाई हेतु प्रस्तुत है।

(Handwritten signature)

स.ले.प.अ.(रि-I)

कृपया उपरोक्त टिप्पणी का अवलोकन करें। एएमजी-V अनुभाग द्वारा ड्राफ्ट पैराग्राफ शीर्षक "Non-recovery of overpayment of interest made to GPF/CPF subscribers" भेजा गया है। मुख्य दस्तावेजों से मिलान के बाद ड्राफ्ट पैराग्राफ में आवश्यकता अनुसार संशोधन कर दिया गया है।

पैरा का Gist निम्नलिखित है:

Ministry of Human Resource Development in their Action Taken Note (ATN) to the Para no. 9.3 of C&AG Report no. 18 of the year 2015 stated (May 2017) that College has recovered an amount of ₹ 81.55 lakh from provident fund account of employees to whom over payment was made. However, the College neither recovered amount of excess interest from GPF/CPF subscribers nor adjusted it from GPF/CPF account of subscribers.

ड्राफ्ट पैरा अनुमोदन व मुख्यलाय कार्यालय को भेजे जाने के लिए अनुमोदन हेतु प्रस्तुत है।

(Handwritten signature)
24/7/18

(एन. महेश)

सहायक लेखापरीक्षा अधिकारी (आर-I)

वरिष्ठ लेखापरीक्षा अधिकारी (आर-I)

(Handwritten signature)
अनुमोदन प्रस्तुत है।

(Handwritten signature)
24/7/2018

(Handwritten signature)
महेश्वरी के वरिष्ठ

(Handwritten signature)
24/7/18

विचारधर्मी पत्र: सी. रा. जी यू. आ. संख्या: 353/आदे.

सी. (रा. बी.)/सी. जी./02-23/2018.

(पृष्ठ-63)

दि: 06-08-2018

विषय: DI-Nom-governor & overhauling of
rational to GPI/CPI subscribers -
R. 81.55 Lohr

कृपया विचारधर्मी पत्र को अवलोकन करें।

मुख्यालय कार्यालय की दिव्याजियों की उत्तर

जीय पृष्ठ सं. 142-141 में रखा हुआ है।

दिव्याजियों के उत्तर व आवेदित R.D. के आधार

पर हाफट पैराग्राफ में कोई संशोधन करने की

आवश्यकता प्रतीत नहीं होती है।

दिव्याजियों के उत्तर मुख्यालय कार्यालय की सजे

जाने के लिए अनुमोदन देने प्रस्तुत है।

मान. महोदय
23/8/18

आदे. ल. प. अं. (दि-1)

अनुमोदन प्रस्तुत है।

कै. श्रीनिवास
23/08/2018

महुमिदशम कै. जय

23/8/2018.



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit, (Central Expenditure)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-110002

“गोपनीय”

सं. रि-1/7-29/डी.पी.(स्वा.नि.)/2018-19/394

दिनांक : 26.07.2018

सेवा में,

श्री आर. सुब्रह्मण्यम,
सचिव, उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
कमरा सं 127-सी, शास्त्री भवन,
नई दिल्ली-110001

27 JUL 2018

महोदय,

कृपया इस पत्र के साथ मानव संसाधन विकास मंत्रालय से सम्बन्धित “Non-recovery of overpayment of interest made to GPF/CPF subscribers” शीर्षक से एक ड्राफ्ट पैराग्राफ संलग्न पाएँ। इसमें यह अभिव्यक्त किया गया है कि “Ministry of Human Resource Development in their Action Taken Note (ATN) to the Para no. 9.3 of C&AG Report no. 18 of the year 2015 stated (May 2017) that College has recovered an amount of ₹ 81.55 lakh from provident fund account of employees to whom over payments were made. However, the College neither recovered amount of excess interest from GPF/CPF subscribers nor adjusted it from GPF/CPF account of subscribers.”

संसद के समक्ष प्रस्तुत किये जाने वाले भारत के नियंत्रक एवं महालेखापरीक्षक के मार्च 2018 को समाप्त अवधि के प्रतिवेदन में इस सामग्री के सम्मिलित किये जाने की सम्भावना है। जारी की गई सामग्री में व्यक्त विचार अंतिम हैं तथा आपके द्वारा की गई प्रतिक्रिया पर बदला जा सकता है। अनुरोध है कि लेखापरीक्षा रिपोर्ट की ड्राफ्ट सामग्री की गोपनीयता को सुनिश्चित करने हेतु मंत्रालय/विभाग/स्वायत्त निकाय पूर्ण रूप से प्रतिबद्धता दर्शाये।

आपसे अनुरोध है कि लोक लेखा समिति की अनुशंसा पर वित्त मंत्रालय (व्यय विभाग) द्वारा जारी किये गये कार्यालय ज्ञापन सं. एफ. 32 (9)ई जी आई/60, दिनांक 3 जून, 1960 का अनुपालन करते हुए ड्राफ्ट पैराग्राफ में उल्लिखित तथ्यों की पुष्टि एवं अपनी टिप्पणियां छः सप्ताह के भीतर भेज दें जिससे मंत्रालय के मंतव्य को संसद के समक्ष रखे जाने वाले प्रतिवेदन में सम्मिलित किया जा सके।

27/7/18

अनु: यथोपरि

भवदीया,

(ममता कुंद्रा)

महानिदेशक

“गोपनीय”

सं. रि-1/7-29/डी.पी.(स्वा.नि.)/2018-19/395

27 JUL 2018

दिनांक: 26.07.2018

1. ड्राफ्ट पैराग्राफ की एक प्रति सूचनार्थ एवं आवश्यक कार्रवाई हेतु, श्रीमति दर्शना एम. डबराल, संयुक्त सचिव एवं वित्तीय सलाहकार, मानव संसाधन विकास मंत्रालय, उच्चतर शिक्षा विभाग, कमरा सं. 120-सी, शास्त्री भवन, नई दिल्ली-110115.

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रि-1)

अनु: यथोपरि

27 JUL 2018

सं. रि-1/7-29/डी.पी.(स्वा.नि.)/2018-19/396

दिनांक: 26.07.2018

2. ड्राफ्ट पैराग्राफ की एक प्रति सूचनार्थ एवं आवश्यक कार्रवाई हेतु, प्रिन्सिपल, सत्यवती कॉलेज, दिल्ली विश्वविद्यालय (DU), अशोक विहार, फेज-III, नई दिल्ली - 110 052

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रि-1)

अनु: यथोपरि

सं. रि-1/7-29/डी.पी.(स्वा.नि.)/2018-19/397

दिनांक: 26.07.2018

3. ड्राफ्ट पैराग्राफ की तीन प्रतियाँ एवं मुख्य दस्तावेजों का एक सैट, रिपोर्ट केन्द्रीय विंग (स्वा.नि.), कार्यालय: भारत के नियंत्रक एवं महालेखापरीक्षक, नई दिल्ली-110124 को आवश्यक कार्रवाई हेतु प्रेषित।

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रि-1)

अनु: यथोपरि

सं. रि-1/7-29/डी.पी.(स्वा.नि.)/2018-19/398

दिनांक: 26.07.2018

4. ड्राफ्ट पैराग्राफ जिस रूप में मंत्रालय को प्रेषित किया गया उस की एक प्रति सूचनार्थ एवं आवश्यक कार्रवाई हेतु निदेशक, (ए.एम.जी.IV) अनुभाग को इस अनुरोध के साथ प्रेषित की जाती है कि ड्राफ्ट पैराग्राफ में दिये गये तथ्यों एवं आंकड़ों की पुष्टि करें। यदि किसी प्रकार की असंगति प्रकाश में आती है तो उसे इस अनुभाग को तीन दिन के अन्दर सूचित करने का कष्ट करें।

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रि-1)

अनु: यथोपरि

27/7/18

का. श्रीनिवासन
26/7/18

Top Sheet

1.	Title of para	Non-recovery of overpayment of interest made to GPF/CPF subscribers
2.	Name of Ministry	Human Resource Development
3.	Name of Department	Department of Higher Education Satyawati College
4.	Money value	₹ 81.55 lakh
5.	Report in which proposed to be included	Report No. (A.B)
6.	List of KDs	Attached
7.	Check list of enclosures	(i) Chronology of events (ii) List of key documents (iii) 2 sets of Draft Paragraph
8.	Period of Audit	2013-14 to 2016-17
9.	Duration of Audit	07.02.2018 to 27.02.2018

के. श्रीनिवासन
26/07/2018

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रि-1)

का. श्रीनिवासन
26/7/18

Chronology of events

Date	Events
2014-15	Para titled "Overpayment of interest to GPF/CPF subscribers" was printed in C&AG Report No. 18 of the year 2015.
2018-19	In respect of the para no. 9.3 printed in C&AG Report no. 18 of the year 2015 Ministry of Human Resource Development stated in Action Taken Note (ATN) that College has recovered an amount of Rs. 81.55 lakh from provident fund account of employees to whom over payment was made. However, the College not recovered excess interest amount from GPF account of the Subscribers.
03.05.2018	Reply of the College in respect of the queries sought by field party.
25.05.2018	The statement of facts was issued on 25.05.2018 but no reply has been received so far.

कै. श्रीनिवासन
26/07/2018

(कै. श्रीनिवासन)
वरिष्ठ लेखापरीक्षा अधिकारी (रि-1)

कै. श्रीनिवासन
26/7/18

List of Key Documents

Page No.	Particulars
1-4	In respect of the para no. 9.3 printed in C&AG Report no. 18 of the year 2015 Ministry of Human Resource Development stated in Action Taken Note (ATN) that College has recovered an amount of Rs. 81.55 lakh from provident fund account of employees to whom over payment was made. However, the College not recovered excess interest amount from GPF account of the Subscribers.
5	The College stated in its reply that the amount of excess interest has not been recovered from the subscriber and not adjusted from the GPF account of the subscribers.
6-7	The statement of facts was issued on 25.05.2018 but no reply has been received so far.
8-14	Final ATN dated 29 May 2017

के. श्रीनिवासन
26/5/2018

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रि-1)

का. प्र. रि.
माना
26/5/18

Ministry of Human Resource Development
(Department of Higher Education)
Satyawati College, University of Delhi

Non-recovery of overpayment of interest made to GPF/CPF subscribers

Ministry of Human Resource Development in their Action Taken Note to the Para no. 9.3 of C&AG Report No. 18 of the year 2015 stated (May 2017) that College has recovered an amount of ₹ 81.55 lakh from provident fund account of employees to whom over payments were made. However, the College neither recovered amount of excess interest from GPF/CPF subscribers nor adjusted it from GPF/CPF account of subscribers.

Mention was made in Para 9.3 of C&AG's Audit Report No. 18 of 2015 regarding payment of interest at higher rate than the rate fixed by the Government, to GPF/CPF subscribers by Satyawati College (College), New Delhi, University of Delhi resulting in overpayment of interest aggregating to ₹ 83.31 lakh. In response, Ministry of Human Resource Development (MoHRD) in their Action Taken Note (ATN) to the Public Account Committee (PAC) stated (May 2017) that ₹ 81.55 lakh has been recovered from the employees to whom over payments on account of interest were made during the period 2008 to 2011.

Provident Fund (PF) is the investment of the Subscribers and not that of the College. The College distributed interest to the subscribers in accordance with actual interest earned on PF investments on the recommendation of PF Committee instead of the rate of interest on GPF/CPF notified by the Government. The Fund is operated as 'not for profit account'.

Audit observed during subsequent audit (February 2018) that the College has informed (December 2016) University Grants Commission(UGC) that they have deducted amount aggregating ₹ 81.55 lakh from the provident fund account of employees to whom over payments of interest were made during the period 2008-2011. The deducted amount has been shown as income of the College.

P-1-2

P-12-14

P-20

Pop sheet


P-17

22

Further, the College was requested (May 2017) by UGC to remit ₹ 83.31 lakh on account of overpayment of interest from the GPF/CPF subscribers after effecting the recoveries. The College authorities, however, had remitted (May 2017) ₹ 83.31 lakh¹ to the UGC from the buffer account² of PF. As such, the excess interest of ₹ 83.31 lakh paid to GPF/CPF subscribers was neither recovered from the subscribers nor adjusted from the account of GPF/CPF subscribers to whom over payments of interest were made.

The MoHRD/UGC/College has, thus, misrepresented the fact of recovery of ₹ 81.55 lakh to PAC as no recovery has been made from subscribers. Further, action of the College to meet UGC's demand of ₹ 83.31 lakh from the PF buffer account of the College was also irregular as the same has been created from interest earned on investment of PF which was not the fund of the College.

The matter was referred to the College in May 2018; their reply is awaited as of June 2018.


4/7/18
**Director General of Audit
Central Expenditure**

¹Electronically credited/transferred (09 May 2017) to UGC through RTGS from A/c No.0637010100158974 (₹ 41.77 lakh + ₹ 41.54 lakh)

²created by interest earned on investments in excess of interest paid to subscribers

PEIC intimated (July 2014) that after getting clarification from legal retainer of the institute, the payment of service tax was stopped to contractor for the services provided from January 2014 onwards.

The replies of institutes are not acceptable as ignorance of law is no excuse for irregular payments. Further contention of IISER that service tax authorities have been requested to refund amount, is not in order as institute is not entitled to refund by Service Tax department. The contractor who has deposited the service tax is entitled to refund.

The matter was reported to the Ministry (March 2015); their reply was awaited.

University of Delhi

Satyawati College

9.3 Overpayment of interest to GPF/CPF subscribers

Satyawati College, University of Delhi, paid (2008-09 to 2010-11) higher rate of interest than rate specified by Central Government to its GPF/CPF subscribers which resulted in overpayment of interest of ₹ 83.30 lakh.

The University of Delhi issued (August 2002) instructions to all colleges of the university that interest allowed on General Provident Fund (GPF)/Contributory Provident Fund (CPF) contributions of employees should not be in excess of that notified by the Central Government. Further, the Ministry of Human Resource Development, after consulting the Ministry of Finance, instructed (February 2004) all autonomous organisations under its jurisdiction, that interest of GPF/CPF should not be paid at a rate higher than that notified by the Government; however, a lesser rate can be paid depending on the financial position of the organisation. Thus, UGC was required to ensure that the Trust colleges funded by it complied with these instructions.

Audit observed that the Satyawati College, New Delhi under University of Delhi was paying interest at higher rate than the rate fixed by the Government, to GPF/CPF subscribers. The details of prescribed rate of interest and interest paid by college to the GPF/CPF subscribers during the period 2008-09 to 2010-11 are given below.

(₹ In lakh)

Sl. No.	Year	Rate of Interest (ROI) per cent	ROI allowed by the college per cent	Amount of interest as payable	Amount of interest actually paid by the College	Amount of excess interest credited to GPF/CPF subscriber
1.	2008-09	8.00	10.25	70.27	90.03	19.76
2.	2009-10	8.00	10.90	93.31	127.13	33.82
3.	2010-11	8.00	10.04	116.58	146.30	29.72
Total						83.30

Thus, the college made excess payment of interest aggregating to ₹ 83.30 lakh to its GPF/CPF subscribers during 2008-11.

On this being pointed out to the college it was stated (January 2015) that prior to 2011-12 the college had never received any advice or objection on the distribution of actual interest earned to the subscribers. The college further stated that the interest earned on CPF/GPF was income of the employees and was, therefore, legitimately credited to the subscribers account and there was no question of any loss to University of Delhi.

The reply of the college is not tenable as it resulted in non-compliance with the extant instructions of the Ministry of Human Resource Development/University of Delhi.

The matter was reported to the Ministry (January 2015); their reply was awaited as of March 2015.

National Council of Educational Research and Training

9.4 Non-availment of rebate on water charges

National Council of Educational Research and Training failed to avail eligible rebate of 10 per cent on the water bills from Delhi Jal Board (DJB), despite having seven functioning rain water harvesting systems. This resulted in avoidable payment of ₹ 54.71 lakh on water bills raised by DJB during the period January 2010 to February 2014.

F. No. 4-12/2015-Desk (U)

Government of India
Ministry of Human Resource Development
Department of Higher Education
Desk (CU-II)

Shastri Bhawan, New Delhi
Dated 29th May, 2017

To

The Under Secretary,
Ministry of Finance,
Department of Expenditure (Monitoring Cell),
Ind Floor, Room No. 29,
B-Wing, Lok Nayak Bhawan,
Khan Market, New Delhi.

Subject: Report No. 18 of 2015- Para No. 9.3 - Satyawati College, University of Delhi -
Overpayment of interest to GPF/CPF subscribers from 2008-09 to 2010-11.

Sir,

I have been directed to refer to the subject mentioned above and to enclosed herewith
Action Taken Note (30 copies in English and 15 copies in Hindi), signed by the Joint
Secretary, Ministry of Human Resource Development for onward transmission to PAC
Branch, Lok Sabha Secretariat, New Delhi.

Yours faithfully,

Encl: As above.

(P.K. SINGH)
CPIO & Under Secretary to the Government of India
Tel No.: 011-23387342.

Copy to following alongwith a copy of ATN (English and Hindi Version both):-

1. The Director General, Office of the Director General of Audit, Central Expenditure,
Indraprastha Estate, New Delhi- 110002 w.r.t Ri-I/D.P. (Swa. NI.)/2014-15/1286
dated 15.01.2015.

2. The Comptroller and Auditor General of India, Pocket-9, Deen Dayal Upadhyay
Marg, New Delhi- 110124.

3. JS and FA, MHRD.



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2015-12/2015-11

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Action Taken Note on Para 9.3 of CAG Report No. 18 of 2015- Overpayment of interest to GPF/CPF subscribers from 2008-09 to 2010-11 - Satyawati College, University of Delhi.

I	(a) Ministry /Department:	Ministry of Human Resource Development, Department of Higher Education, Shastri Bhawan, New Delhi.
	(b) Subject /Title of the Paragraph	Overpayment of interest to GPF/CPF subscribers - Satyawati College, University of Delhi from 2008-09 to 2010-11.
	(c) Paragraph No.	Audit Para No. 9.3
	(d) Report No. and year	CAG Report No. 18 of 2015
II	(a) Date of receipt of the Draft Paragraph in the Ministry	Office of the Director General of Audit (Central Expenditure) letter dated 15.01.2015, received in the Ministry on 22.01.2015.
	(b) Date of Ministry's reply	The draft Audit Para was referred to University of Delhi (DU) and University Grants Commission (UGC) calling for their comments. Meanwhile, the report was laid on the table of the Parliament house on 27.07.2015. DU furnished the comments on 02.02.2016 and UGC furnished the comments on 27.05.2016. Based on the input provided by the DU and UGC and examination with consultation of IFD, a draft ATN on the para under reference was sent to DG Audit for vetting. However, the DG Audit vide letter dated 02.09.2016 requested for clarification on some of the points. The same was taken up with University Grants Commission and University of Delhi. Now, the draft revise ATN with clarification has been prepared and sought to be furnished now.
III	Gist of the Paragraph	<p>Audit scrutiny revealed the over payment of interest to GPF/CPF subscribers of Satyawati College, University of Delhi from 2008-09 to 2010-11 as the College paid higher rate of interest than the rate specified by Central Government to its GPF/CPF subscribers which resulted in overpayment of interest of Rs. 83.30 lakh.</p> <p>The matter was referred to UGC and DU. The University Grants Commission took up the matter with the College and enclosed an undertaking of the Satyawati College regarding recovery of overpayment of interest on GPF. The College has informed that they have recovered an amount of Rs. 81,54,998/- from the provident fund account of employee to whom over payment of interest was made for the year 2008-2011. The deducted amount has been shown as Income for the College.</p>
IV	(a) Does the Ministry agree with the facts and figures indicated in the Paragraph?	Yes.
	(b) If not, please indicate the areas of disagreement and also attach documents in support	NA
V (A)	Main audit conclusions:	
	1. Deficiency in the existing system including system of internal control	Yes.
	2. Failure to follow the system and procedure	Yes. College failed to keep itself updated with the existing rate of interest.
	3. Failure of individuals	No
V(B)	4. Amount of loss/short assessment/short levy	Loss of Rs. 83.30 lakh.
	Does the Ministry agree with the Audit conclusions? If not, please indicate specific areas of disagreement, reasons for disagreement, and also attach	As in reply to point IV above.

17)

	copies of relevant documents, where necessary	
VI	Remedial actions taken (i) Improvement in system and procedures including internal controls	UGC has intimated that the UGC has taken the following actions in the matter:- (i) Letter was issued by UGC to Principal, Satyawati College for fixing the responsibility of the officers who have given higher rate of interest on GPF/CPF to the subscriber and also requesting to make necessary recovery for the same. Principal Satyawati College vide letter No. SC/ADMN./64/2016 dated 21.12.2016 has informed that they have recovered an amount of Rs. 81,54,998/- from the provident fund account of employee to whom over payment of interest was made for the year 2008-2011 (copy enclosed). The deducted amount has been shown as Income for the College. <i>8/4-39</i> (ii) Letter was issued by UGC to Dean of the Colleges and Registrar, University of Delhi sending therein your above letter for taking necessary action in the matter. (iii) Reminder was issued by UGC to 53 Delhi Colleges regarding rate of interest given to the subscribers and also seeking confirmation report from all such cases.
	(ii) Recovery of over-payment pointed by audit:	Yes.
	(iii) Recovery of under assessment, short levy of other dues	NA
	(iv) Write off of amount of losses/wasteful expenditure/irrecoverable amount	NA
	(v) Modifications in the scheme, including financing pattern	NA
	(vi) Review of similar cases complete scheme project in the light of findings of sample check by Audit.	UGC has not specifically reported on any similar cases. However, UGC requested to all the concerned 53 colleges of the University to send the confirmation report for all such cases where the employees have been paid higher rate of interest on GPF than the rate notified by Govt. of India (copy enclosed).
<i>8/56-57</i> VII	(i) The reply is silent about the balance amount Rs. 1.75 lakh. Details thereof may be furnished to PAC. (ii) Besides issuing instructions to all colleges for not giving interest rates higher than the Central Govt. prescribed rates, the Ministry/UGC may obtain certificates in this regard from the institutes in future.	(i) UGC has informed that Satyawati College has deposited an amount of Rs. 83,31,374/- in UGC account against Report No. 18 of 2015 – Para No. 9.3 for over payment of interest of GPF/CPF subscriber. (ii) UGC has further informed that UGC has already taken action and issued a letter to 53 colleges requesting for certification for not giving interest rates higher than the Central Govt. prescribed rates.

(Signature)
(Dr. Sukhbir Singh Sandhu)
Joint Secretary to the Government of India
Ph: 23381097, FAX: 23386903



सत्यवती कॉलेज

ASHOK VIHAR, PHASE-III, DELHI-110052

अशोक विहार, फेज-III, दिल्ली-110052

Website:-www.satyawati.du.ac.in, E-mail:-principal@satyawati.du.ac.in

Fax / फैक्स : +91-11-27446953, Phone / फोन : +91-11-27240406, +91-11-27219570

345/04/16
08/04/16

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465-

5/4/16 (P)

SC/ACCOUNTS/38/2016-17

Date: 6 April, 2016

Section Officer
University Grant Commission
Bahadurshah Zafar Marg
New Delhi-110002

Sub: Audit report audit of Satyawati College University of Delhi over payment of interest to GPF/CPF subscribers from 2008-09 to 2010-11-reg

Dulepshar

Madam

This is with reference of letter no.F.1-3/200 (DC) dated 6 February, 2016, The College has been already submitted the answer of CAG Observation Para 2 regarding overpayment of Rs.83.31 lakh interest on GPF/CPF on 28 March, 2014 vide Letter no.SC/ADMN/799/2013-14 dated 28 March, 2014 (Copy enclosed) The College has a PF Committee on the recommendation of which the college distributes interest to the subscribers in accordance with the actual interest earned on investments. The Funds is operated as 'not for profit account'. The interest earned on Government observed that the college, allowed rate of interest on GPF/CPF contribution of the employees, at rates higher than the Central Government's prescribed rate.

The details are given below:

S.No	Year	ROI as per GOI	ROI allowed by the College	Amount of Interest as per Govt-rate	Amount of Interest actually paid by college	Amount of excess interest credited to GPF/CPF subscriber
1	2008-09	8.00%	10.25%	70,26,693/-	90,02,951/-	19,76,258/-
2	2009-10	8.00%	10.90%	93,30,743/-	1,27,13,137/-	33,82,394/-
3	2010-11	8.00%	10.04%	1,16,57,733/-	1,46,30,455/-	29,72,722/-
4	2011-12	8.00% to 8.6%	8.00% to 8.6%	1,44,31,706/-	1,44,31,706/-	Nil
5	2012-13	8.8%	8.8%	1,72,58,986/-	1,72,58,986/-	Nil
					Total	83,31,374/-

The excess payment of interest on GPF/CPF may be recovered under to audit. Provident Fund is the investment of the subscribers and not that of the College in this regards, it may be that other college of the University was following the same practices. It may also mentioned that have been occasion when rate of on earned our PF accounts was lower than the rate of interest fixed by the Government and on occasion the PF Subscription were paid interest lower rate. However issued by M/O HRD, UGC University w.e.f 2011-12 after being specific informed. Further, it is yet to be made clear to the college what use the interest earned from the undistributed excess fund would be put to, after all the subscribers employee appointed prior to 2004 had retired and been denied their right to the benefit of interest earned on their contribution over the year during service period.

Thanking You

Yours sincerely

Manjula Das
Dr. Manjula Das
Principal (offg.)

Encl:- (C.A.A Reply copy)

Prashant
7/4/16

so/ocg (Prashant)
7/4/16

AS

7/4/16

SI No. 139(A)

Satyawati College सत्यवती कॉलेज

ASHOK VIHAR, PHASE-III, DELHI-110052

अशोक विहार, फेज-III, दिल्ली-110052

Website:-www.satyawati.du.ac.in, E-mail:-principal@satyawati.du.ac.in

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SC/ADMN./ 64 /2016

December 21, 2016

The Under Secretary
University Grants Commission
Bahadur Shah Zafar Marg
New Delhi-110002

Subject: **Audit report on audit of Satyawati College, University of Delhi over payment of interest to GPF.CPF subscriber from 2008-2009 to 2010-2011 reg.**

Sir/Madam,

This is in reference to Letter No.F.1-9/2010 (DC) dated 22.04.2016 received from Dr. Shalini, Education Officer on the subject cited above.

In this regard, I am to inform you that we have ^{recovered} ~~deducted~~ an amount of Rs **81,54,998/-** from the provident fund account of employee to whom over payment of interest was made for the year 2008-2011. The deducted amount has been shown as Income for the College. The detail of deduction is enclosed herewith for your perusal.

Thanking you,

Yours sincerely,

Manjula Dass

[Dr. Manjula Dass]
Officiating Principal

Urgent
S. Tareen

21/12/2016

Shalini
21/12/16



Satyawati College

(University of Delhi)

ASHOK VIHAR, PHASE-III, DELHI-110052

PHONE : 27219570, 27240406

23/05/2017

SC/ACC/ 06 /2017
May 12, 2017

The Under Secretary
University Grants Commission
Bahadur Shah Zafar Marg
New Delhi-110 002

Subject: **Report No.18 of 2015 - Para No.9.3 - Satyawati College,
University of Delhi - Overpayment of Interest to GPF/CPF
Subscriber from 2008-2009 to 2010-11 - reg.**

Sir,

This is in reference to your letter No.F.1-9/2010 (DC) dated 5th May, 2017 on the subject cited above. In this connection, I am to inform you that as per your direction, the College has deposited an amount of Rs.83,31,374/- through RTGS/NEFT to UGC A/c. The details given below.

Beneficiary Detail	
Mode of Remittance	RTGS
IFSC Code	CNRB0009622
Bank Name	Canara Bank University Grant Commission, New
Beneficiary Name	University Grant Commission, New Delhi
Amount	Rs.83,31,374/- (Rs.41,76,887 ✓ on 09.05.2017 and Rs.41,54,487 on 11.5.2017)
Beneficiary A/c No	0157101017339

Yours sincerely,

Manjula Dass

[Dr. Manjula Dass]
Officiating Principal

Copy to.

1. Assistant Registrar, University of Delhi.

कार्यालय महानिदेशक लेखा परीक्षा,
केन्द्रीय व्यय , नई दिल्ली-2
ए एम जी-4

सं ए एम जी-4/डीपीसेल/ पीडीपी - 11 /Satyawati College/2018-19/⁶⁷⁰दिनांक:03.08.2018

विषय : पी डी पी शीर्षक - "Non-recovery of overpayment of interest made to GPF/CPF subscribers"

उपरोक्त विषय पर रिपोर्ट- 1 अनुभाग से प्राप्त पत्र संख्या रि - 1/7-29/डी पी/(एबी)/2018-19/398 दिनांक 26.07.2018 के संदर्भ में यह सूचित किया जाता है की उपरोक्त पेरे में दिये गये तथ्यों की जाँच कर ली गयी है जिसमें किसी प्रकार की कोई त्रुटि नहीं पायी गयी है।

किशन 3/8/18

व ले प अधिकारी
(डी पी सेल)

व ले प अधिकारी
(रिपोर्ट-1)

12-1/डिप्टी-50
03-08-2018

कार्यालय: महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय, नई दिल्ली - 110 002

रिपोर्ट-I अनुभाग

संख्या: रि-1/7-29/डी.पी (AB)/2018-19/463

दिनांक: 08.08.2018

विषय: ड्राफ्ट पैरा शीर्षक "Non-recovery of overpayment of interest to GPF/CPF subscribers - ₹ 81.55 lakh"

उपरोक्त विषय पर मुख्यालय के U.O. No. 353/आर.सी.(ए.बी.)/डी.पी./02-23/2018 दिनांक 06.08.2018 को प्रेषित किया जा रहा है। उपरोक्त ड्राफ्ट पैराग्राफ पर की गई मुख्यालय की टिप्पणी आपके अनुभाग को उचित कार्यवाही हेतु प्रेषित है।

नि. महेश
सहायक
सहायक लेखापरीक्षा अधिकारी
(रिपोर्ट-I)

निदेशक (ए.एम.जी.- IV)

8/8/18

O/c निदेशक
08/8/2018

द्वुतगामी/विशेष संवाहक द्वारा

गोपनीय

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
९ दीनदयाल उपाध्याय मार्ग नई दिल्ली- ११०१२४

महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय), नई दिल्ली, कृपया अपने पत्र संख्या: रि-1/7-29/डी.पी.(स्वा. नि.)/2018-19/397 दिनांक 26.07.2018 का अवलोकन करें जिसके साथ संघ सरकार (सिविल एवं स्वायत्त निकाय) के 31 मार्च 2018 के समाप्त वर्ष के लिए भारत के नियंत्रक महालेखापरीक्षक के प्रतिवेदन में सम्मिलित करने के लिए Satyawati College, University of Delhi (SCUD), MHRD से संबंधित "Non-recovery of overpayment of interest to GPF/CPF subscribers - Rs. 81.55 lakh" विषय पर ड्राफ्ट पैराग्राफ भेजा गया था।

२. ड्राफ्ट पैराग्राफ पर कुछ प्रश्नों एवं परिवर्तनों/सुझावों को वापस भेजा जा रहा है। आपसे अनुरोध है कि कृपया ड्राफ्ट पैराग्राफ/संलग्न विवरणिका में मांगी गई वांछित सूचनायें तथा स्पष्टीकरण शीघ्र समुचित रूप से पुनरीक्षित ड्राफ्ट पैरे के साथ इस कार्यालय को उचित कार्यवाही के लिए भेजें। इस कार्यालय में किये गए परिवर्तनों तथा टिप्पणियों के परिणामस्वरूप यदि ड्राफ्ट पैरे के आशय अथवा आकड़ों में मौलिक परिवर्तन हो तो पुनरीक्षित ड्राफ्ट पैरे को पुनः विभाग/मंत्रालय को भी भेजें।

३. मंत्रालय /विभाग का उत्तर यदि प्राप्त हो गया हो तो उसे भी पुनरीक्षित ड्राफ्ट पैराग्राफ में समुचित रूप से सम्मिलित कर लिया जाए।

संलग्नक: यथोपरि।



हेमन्त साहू
3/8/18

वरिष्ठ प्रशासनिक अधिकारी
रिपोर्ट केंद्रीय (स्वायत्त निकाय)

महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय),
नई दिल्ली - ११०००२

सी.ए.जी.यू.ओ.संख्या: 353 /आर.सी. (ए.वी.)/डी.पी./02-23/2018

दिनांक 03.08.2018

06

2-2 / CAG / 36
8/8/18

7/8/18

Director (AG-4)

Observations of Headquarters' on the Draft Paragraph on 'Non-recovery of overpayment of interest made to GPF/ CPF subscribers - ₹ 81.55 lakh' relating to Satyawati College, University of Delhi submitted by O/o DGA (CE), New Delhi

PD (AB & Communication) Observation –

- (i) This proposed DP needs further verification/ documents to establish that money was not recovered/ adjusted from the individual subscribers and paid from the college account.

Section Observations -

- (ii) The entire Draft Paragraph is based on the response of Principal of Satyawati College dated 5 May 2018.

Copies of ledger of (1) PF Account indicating transfer of ₹ 81.55 lakh to UGC; and (2) Few Subscribers account statement for the period 2015-2018 needs to be submitted to substantiate the observation.

- (iii) Copy of the minutes of the meeting of the Governing Body and Committee recommendations referred to in second bullet of the letter dated 5 May 2018 of the Officiating Principal of Satyawati College.
- (iv) Has the College discussed this issue in the meeting of the Governing Body subsequently after 5 May 2018. If so, copy of the minutes and current status needs to be intimated.
- (v) Copy of Letter No. F.1-9/ 2010 (DC) dated 22 April 2016 received from Education Officer, UGC referred to in College letter dated 21 December 2016 and Copy of Letter No. F.1-9/ 2010 (DC) dated 5 May 2017 received from UGC referred to in College letter dated 12 May 2017 needs to be submitted.
- (vi) A copy of the Account Statement of College bearing account no. 0637010100158974 is enclosed and there is no marking of this particular KD in the DP? What is this account and its relevance to the current DP needs to be mentioned.

कार्यालय महानिदेशक लेखापरीक्षा
केन्द्रीय व्यय , नई दिल्ली -110002
ए एम जी -IV

708

सं ए एम जी 4/डी पी सेल /पी डी पी-11/Satyawati College/2018-19/ दिनांक - 17.8.2018

विषय :- ड्राफ्ट पैरा शीर्षक :-“Non recovery of overpayment of interest to GPF/CPF subscribers-रु 81.55 lakh।

उपरोक्त विषय पर अपने पत्र सं रि -1/7-29/डी पी (एबी)/2018-19/463
दिनांक 8.8.2018 का संदर्भ लें। मुख्यालय की टिप्पणीयों के बिन्दुवार उत्तर
संलग्नक के रूप में प्रेषित किए जा रहे हैं।

22/8/18
व ले प अधिकारी (डी पी सेल)

व ले प अधिकारी (रिपोर्ट-I)

12-11 हिन्दी- 53
17-08-2018

Annexure

Sl. No.	Headquarters Query/Section Observation	Comments/ Documents provided
(i)	This proposed DP needs further verification/ documents to establish that money was not recovered/ adjusted from the individual subscribers and paid from the college account.	Required details/ documents are being provided as under Sl. No. (ii) to (vi).
(ii)	The entire Draft Paragraph is based on the response of Principal of Satyawati College dated 5 May 2018. Copies of ledger of (1) PF Account indicating transfer of Rs. 81.55 lakh to UGC; and (2) Few Subscribers account statement for the period 2015-2018 needs to be submitted to substantiate the observation.	Required documents are being submitted. → P-67, 59, 52 → 35-49
(iii)	Copy of minutes of the meeting of the Governing Body and Committee recommendations referred to in second bullet of the letter dated 5 May 2018 of the Officiating Principal of Satyawati College.	Required document is being submitted. - P-30-33
(iv)	Has the College discussed this issue in the meeting of the Governing Body subsequently after 5 May 2018. If so, copy of the minutes and current status needs to be intimated.	The next Governing Body meeting was held on 23.07.2018. The copy of the agenda for the meeting is being submitted. It does not contain any agenda item pertaining to this issue. Further, as per note dated 1.8.2018 the principal decided to fix the GB meeting at the earliest to take direction on this issue. Copy of the note is being submitted. - P-23-26 - P-3
(v)	Copy of letter no. F.1-9/2019 (DC) dated 22 April 2016 received from Education Officer, UGC referred to in College letter dated 21 December 2016 and Copy of Letter No. F-1-9/2010 (DC) dated 5 May 2017 received from UGC referred to in College letter dated 12 May 2017 needs to be submitted.	Required documents are being submitted. → P-16 → page no. 18 of original KD. & page no. 70 reproduced.
(vi)	A copy of the Account Statement of College bearing account no. 0637010100158974 is enclosed and there is no marking of this particular KD in the DP. What is this account and its relevance to the current DP needs to be mentioned.	This is bank statement of college reflecting the transfer of money of Rs. 41.76 lakh and Rs. 41.54 lakh dated 9.5.2017 and 11.5.2017 respectively from college to UGC account. This KD supplements the fact of transfer of money mentioned in the para.

Rashmi
Sr. Audit Officer

कार्यालय: महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय, नई दिल्ली - 110002

संघ सरकार (सिविल) के 31 मार्च 2018 को समाप्त वर्ष के लिए भारत के नियंत्रक एवं महालेखापरीक्षक के लेखापरीक्षा प्रतिवेदन में सम्मिलित करने हेतु मानव संसाधन विकास मंत्रालय से सम्बन्धित ड्राफ्ट पैरा (शीर्षक) "Non-recovery of overpayment of interest made to GPF/ CPF subscribers" विषय पर मुख्यालय अपने अ.शा. पत्र संख्या 353/ आर.सी.(ए.बी.)/ डी.पी./02-23/2018 दिनांक 06.08.2018 का अवलोकन करें।

मुख्यालय की टिप्पणियों पर स्पष्टीकरण अनुमोदनार्थ मुख्यालय को प्रेषित किया जाता है।

इसे महानिदेशक के अनुमोदन से जारी किया जाता है।

संलग्न : यथोपरि

के. श्रीनिवासन
24/08/2018

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रिपोर्ट-I)

रिपोर्ट-केन्द्रीय विंग (Autonomous Bodies), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9 दीनदयाल उपाध्याय मार्ग, नई दिल्ली

24/08/18

डी.जी.ए.सी.ई. यू.ओ. सं. रि-1/7-29/डी.पी.(AB)/2018-19/739

दिनांक : 24.08.2018

सं. रि-1/7-29/डी.पी.(AB)/2018-19/740

दिनांक : 24.08.2017

प्रति निदेशक (ए.एम.जी-IV) को सूचनार्थ प्रेषित ।

24/8/18

के. श्रीनिवासन
24/08/2018

(के. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रिपोर्ट-I)

की. 24/8

कार्यालय: महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय, नई दिल्ली - 110002

Sub: DP – Non-recovery of overpayment of interest made to GPF/CPF subscribers.

Reference is invited to Headquarters' Office U.O. No. 353/RC(AB)/DP/02-23/2018 dated 06.08.2018 on the captioned subject. The point-wise comments to the Headquarters' queries are given under:

Sl. No.	Headquarters' Query	Remarks/Comments
1.	PD (AB & Communication) observation – This proposed DP needs further verification/documents to establish that money was not recovered/adjusted from the individual subscribers and paid from the college account.	The requisite documents to substantiate audit contention that money was not recovered/adjusted from the individual subscribers but paid from buffer account are enclosed. Attention is drawn to a note dated August 1, 2018 wherein it has been clearly stated by College authority that 'As per the records of the College, actual recovery has not been made and payment to UGC was made from buffer fund of the Provident Fund'.
2.	Section Observations – The entire Draft Paragraph is based on the response of Principal, Satyawati College dated 5 May 2018. Copies of ledger of (1) PF Account indicating transfer of Rs. 81.55 lakh to UGC; and (2) Few subscribers account statement for the period 2015-2018 needs to be submitted to substantiate the observation.	1) A copy of the Account Statement of Provident Fund Account for the period 2017-18 is enclosed along with payment voucher of ₹ 41,76,887/- and ₹ 41,54,487/-. 2) Statement of Provident Fund in respect of few subscribers for the period 2015-16, 2016-17 and 2017-18 is enclosed.
3.	Copy of the minutes of the meeting of the Governing Body and Committee recommendations referred to in second bullet of the letter dated 5 May 2018 of the	Requisite documents are enclosed.

Add
KD
1 to 6

Add
KD-5
P-68

Add
KD-1
(3) 116
P-123
P-131

Add
KD-2
P-113-
99

Add
KD-3
P-97-92

sl. no. 11 (P-95-94)

Report - P-93-92

	Officiating Principal of Satyawati College.	
4.	Has the College discussed this issue in the meeting of the Governing Body subsequently after 5 May 2018. If so, copy of the minutes and current status needs to be intimated.	A Governing Body Meeting was held on 23.07.2018. However, the agenda did not contain any item pertaining to this issue. However, as per note dated August 1, 2018, the Principal has proposed to fix a GB Meeting at the earliest to take directions on this issue.
5.	Copy of letter No. F.1-9/2010 (DC) dated 22 April 2016 received from Education Officer, UGC referred to in College letter dated 21 December 2016 and Copy of Letter No. F.1-9/2010 (DC) dated 5 May 2017 received from UGC referred to in College letter dated 12 May 2017 needs to be submitted.	Requisite documents are enclosed.
6.	A copy of the Account Statement of College bearing account no. 0637010100158974 is enclosed and there is no marking of this particular KD in the DP. What is this account and its relevance to the current DP needs to be mentioned.	This account pertains to Provident Fund Account. The payment of ₹ 41,76,887/- and ₹ 41,54,487/- were made from this account to the UGC account through RTGS on 09.05.2017 and 11.05.2017, respectively. This KD substantiate the facts of transfer of fund mentioned in the Para.

A220
KD-4
and
5
P-91-87
P-68

A220
KD-6
P-80
P-73

P-116

कै. श्रीनिवासन
24/08/2018
(कै. श्रीनिवासन)

वरिष्ठ लेखापरीक्षा अधिकारी (रिपोर्ट-1)

का. 513
15/7/2018
25/8/18

Ref: Headquarters' U.O. No.RC(AB)/DP/02-28/2015/04 dated 25.03.2019

Sub: DP titled 'Non-recovery of overpayment of interest made to GPF/CPF subscribers'

Above PUC may please be seen. Headquarters' Office has returned the communication, in original, sent by this office as 2nd journey (after attending to queries raised by Headquarters) on the captioned DP for re-examination.

In the connection, the following are submitted that indicate potential of this DP for inclusion in the Compliance Audit Report for 2018-19:

- Satyawati College, University of Delhi, New Delhi had paid interest to the GPF/CPF subscribers at higher rate than the rate fixed by the Government resulting in overpayment of interest aggregating to ₹ 83.31 lakh. This irregularity was included as Para 9.3 of C&AG's Audit Report No. 18 of 2015.
- Ministry of Human Resource Development in its Action Taken Note of May 2017 to the Public Account Committee has stated that ₹ 83.31 lakh has been recovered from the employees to whom over payments on account of interest were made during the period 2008 to 2011.
- Subsequent audit, however, revealed that though the overpayments were remitted to the UGC but these were not recovered from the subscribers, instead the payments were made from the buffer account.
- The Ministry/Satyawati College, thus, misrepresented the fact of recovery of ₹ 83.31 lakh to PAC as no recovery has been made from subscribers. Further, action of the College to meet UGC's demand of ₹ 83.31 lakh from the PF buffer account of the College was also irregular as the same has been created from interest earned on investment of PF which was not the fund of the College.

In view of above, the draft para, if approved, may be sent to Headquarters Office. Accordingly, the revised draft para along with replies to the Headquarters' queries is placed at Page- 152-150 for kind consideration and approval please.

(N. Mahesh)
AAO (R-I)

(K. Srinivasan)
SAO (R-I)

- Pl. clarify the following —
1. Who maintains the GPF/CPF a/c of this college?
 2. Where and how are the amounts of P.F. deductions invested?

6. Have we checked a/c of the college to confirm depiction of "income" as mentioned in the ATN?

7. If so called recoveries are shown as "income" wrongly, we need to check whether auditors of the college have qualified their report for the period of such wrong depiction.

सहा
28 III 2019

उपरोक्त के संदर्भ में।

महानिदेशक महोदय की दिव्यांगिता को, उचित कार्यवाही हेतु, श्री एम.जी.ए. अनुमान में मंजूर करने के लिए मसौदा अनुमोदन हेतु प्रस्तुत है।

म.म.दे.क
29/3/19

वार्ड. ल. प. अ. (12-I)

क. श्रीनिवास
29/03/2019

विषय: ड्राफ्ट पैरा शीर्षक - Non-recovery of overpayment of interest to GPFC/CPF subscribers - ₹81.55 lakhs

संदर्भ: रि-1/7-29/डी.पी. (AB)/2018-19/1776, दि 29.3.2019 | पृ. 153^c

कृपया उपरोक्त संदर्भित पत्र का अवलोकन करें। उपरोक्त ड्राफ्ट पैराग्राफ पर महानिदेशक महोदय द्वारा उठाई गई दिव्यांगिता ए.एम.जी.-ए अनुमति दिनांक 29.3.2019 को मिलावा दी गई थी। परन्तु इस संबंध में अभी तक

कार्यालय अपर उप नियंत्रक एवं महालेखापरीक्षक (केन्द्रीय व्यय)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली - 110 002

रिपोर्ट-1 अनुभाग

संख्या: रि-1/7-29/डी.पी.(AB)/2018-19/1776

दिनांक: 29.03.2019

विषय: ड्राफ्ट पैरा शीर्षक "Non-recovery of overpayment of interest to GPF/CPF subscribers - ₹ 81.55 lakh"

उपरोक्त विषय के संदर्भ में।

महानिदेशक महोदय के आदेशानुसार ड्राफ्ट पैरा का re-examine किया गया है। इस संबंध में महानिदेशक महोदयकी निम्नलिखित टिप्पणियाँ आपके अनुभाग को उचित कार्यवाही हेतु प्रेषित है।

1. Who maintains the GPF/CPF accounts of this college?
2. Where and how are the amounts of PF deductions invested?
3. Who audits the PF accounts?
4. At what stage is the interest paid?
5. For what purposes can the surplus in the PF accounts be used?
6. Have we checked accounts of the college to confirm depiction of "income" as mentioned in the ATN?
7. If so called recoveries are shown as "income" wrongly, we need to check whether auditors of the college have qualified their report for the period of such wrong depiction?

के. श्रीनिवासन
29/03/2019

(के. श्रीनिवासन)
व. लेखापरीक्षा अधिकारी (रि.-1)

निदेशक (ए.एम.जी.-IV)

सि. नंद
29/3/19

O/c
29/3/2019

(Sandeep)
29/3/19

कार्यालय महानिदेशक लेखापरीक्षा
केन्द्रीय व्यय , नई दिल्ली -110002
ए एम जी -IV

AMG-IV/DP Cell/PDP-11/Satyawati College/2018-19/ 407

Date: 10.06.2019

विषय : ड्राफ्ट पैराग्राफ शीर्षक "Non-recovery of overpayment of interest to GPF/CPF subscribers Rs. 81.55 lakh".

कृपया उपरोक्त विषय पर अपने पत्र सं रि-1/7-29/डी.पी.(AB)/2018-19/1776 दि. 29.03.2019 का अवलोकन करें। इस संबंध में बिन्दुवार उत्तर निम्न हैं :

Sl. No.	DG's query	Reply/comment
1	Who maintains the GPF/CPF accounts of this college?	The college itself maintain the GPF/CPF accounts.
2	Where and how are the amounts of PF deductions invested?	PF deduction is invested in nationalized Banks by the college.
3	Who audits the PF accounts?	The College Auditors audit the PF Accounts.
4	At what stage is the interest paid?	The interest is credited after closing of financial year.
5	For what purposes can the surplus in the PF accounts be used?	Surplus in the PF accounts can be used to meet deficit between government rate and actual interest earned
6	Have we checked accounts of the college to confirm depiction of "income" as mentioned in the ATN?	The Ministry through ATN on Para No. 9.3 of the Audit Report CA 18 OF 2015 stated that the college recovered an amount of Rs. 81.54 lakh from provident fund account of employee and the deducted amount was shown as income for the college. This statement was factually incorrect, hence the para was raised. The college in its reply to audit has stated that recovery was not made . Therefore, depiction of the same as 'income' in the college is not possible.
7	If so called recoveries are shown as "income" wrongly, we need to check whether auditors of the college have qualified their report for the period of such wrong depiction?	Audit of Accounts is pending from the year 2015-16 onwards. External audit for 2015-16 to 2017-18 was conducted by Delhi Government in November 2018 and Audit Report is not yet received.

Sr. Audit Officer (R-I)

रुद्धी जीवा पटेल, स.नि.प.अ.
क. श्रीनिवास
10/06/2019

Kamanga
10/6
Sr. Audit Officer (DP Cell)

स. श्रीनिवास
क. श्रीनिवास
10/6/19

12-1/अविम-32
11-06-2019

5/N

आतः अनुमति हो तो ए.एम.जी.-IV अनुभाग को उपरोक्त विषय पर टिप्पणियाँ/अल/प्रतिवेद्या शीघ्रताशीघ्र इस अनुभाग में प्रेषित करने हेतु एवं अनुस्मारक जारी वेद्या जा सज्जता है। ए.एम.जी.-IV अनुभाग को भर्तृजन वाल प्रस्तावित पत्र को मसौदा अनुमोदनार्थ प्रस्तुत है।

P-154

ब्रिजेश
07/5/2019

स.ल.प.अ./रि-1) 11/5/2019

वार्ड. ल. व. अ. रि-अ. के. शिवाजी
07/05/2019

P-156

विचाराधीन पत्र: ए.एम.जी.-IV अनुभाग का दिनांक 10.06.2019 का पत्र संख्या AMG-IV/DP Cell/PDP-11/Satyawati College/2018-19/407

विषय: Draft para titled "Non-recovery of overpayment of interest to GPF/ CPF subscribers ₹ 81.55 lakh"

P-153

संदर्भ: रि-1/7-29/DP(AB)/2018-19/1776 दिनांक 29 मार्च 2019

कृपया विचाराधीन पत्र का अवलोकन करें। ए.एम.जी.-IV समूह ने संदर्भित पत्र का जवाब देते हुए महानिदेशक महोदय के डी.पी. पर की गई टिप्पणियाँ का उत्तर प्राप्त हुआ है।

पत्र आगे की कार्रवाई हेतु प्रस्तुत है।

ब्रिजेश
11/6/2019
(ब्रिजेश कुमार)
वरिष्ठ लेखापरीक्षक

सहायक लेखापरीक्षा अधिकारी (रिपोर्ट-1)

Ref. DG sir's queries at page 3-4/ante.

AMG-IV Section has now furnished replies, as given below:

Sl.No.	DG's query	Reply
1.	Who maintains the GPF/CPF accounts of this college?	The college itself maintain the GPF/CPF accounts.
2.	Where and how are the amounts of PF deductions invested?	PF deduction is invested in nationalized banks by the college.
3.	Who audits the PF accounts?	The PF accounts are audited by the Auditor nominated from the empaneled Auditors of the College approved by the University of Delhi.
4.	At what stage is the interest paid?	The interest is credited after closing of financial year.
5.	For what purposes can be surplus in the PF accounts be used?	Surplus in the PF accounts can be used to meet deficit between government rate and actual interest earned.
6.	Have we checked accounts of the college to confirm depiction of "income" as mentioned in the ATN?	<p>The Ministry through ATN on Para No. 9.3 of the CAG Report No. 18 of 2015 stated that the college recovered an amount of ₹ 83.31 lakh from provident fund account of employees and the deducted amount was shown as income for the college.</p> <p>This statement was factually incorrect; hence the para was raised.</p> <p>The college in its reply to audit has now stated (June 2019) that recovery was not made. Therefore, depiction of the same as "income" for the college is not possible.</p>
7.	If so called recoveries are shown as "income" wrongly, we need to check whether auditors of the college have qualified their report for the period of such wrong depiction?	Audit of Accounts is pending from the year 2015-16 onwards. External audit for 2015-16 to 2017-18 was conducted by Delhi Government in November 2018 and Audit Report is yet to be received.

In order to arrive at a final conclusion, it is for orders whether we may await the Audit Report of the Delhi Government.

Submitted please.

(K. Srinivasan)
Senior Audit Officer (R-I)

[Signature]
13.6.19
(N. Mahesh)
AAO (R-I)

Revised dp
- P-173-174
Reply of college
- P-164
Reply to Hqs. query
- P-142-143

Above note may please be seen. If approved, secured d. P. along with replies to Headquarters' queries may be sent to Headquarters. Submitted for AAO consideration and approval please.
13/6/2019
Isn't '7' above critical?
13 VI 2019

598
13/6/19
4:20 PM
13/6/19

Discussed with JCS and resubmitted for
final consideration and approval please.

कै. श्रीनिवास
14/06/2019

~~मंत्रिपरिषद् (कै. 074)~~

14/6/2019

ON
Annual Accounts of the
College have neither
been prepared nor
audited since 2015-16
and hence, deposits of
this amount as income
is the annual accounts
cannot be commented
upon.

14/6/19

पृ. 179^c

विचाराधीन पत्र: ए.एम.जी.-IV अनुभाग का दिनांक 20.06.2019 का पत्र संख्या ए.एम.जी-4/डी.पी.
सेल/पी.डी.पी.11/सत्यवती कॉलेज/2018-19/425

विषय: Draft para titled "Misrepresentation to the Public Account
Committee"

संदर्भ: रि-1/7-29/DP(AB)/2018-19/200 दिनांक 17 जून 2019

कृपया विचाराधीन पत्र का अवलोकन करें। ए.एम.जी.-IV अनुभाग ने संदर्भित पत्र का
जवाब देते हुए कहा है कि उक्त पैराग्राफ में वर्णित सभी तथ्यों की जाँच कर ली गई है।
जिसमें कोई त्रुटि नहीं पाई गई है।

चूँकि पत्र पर अभी कोई कार्रवाई नहीं बनती है इसलिए यदि आपकी सहमति हो तो पत्र
को रिकॉर्ड हेतु नथी किया जा सकता है।

21/6/19

सहायक लेखापरीक्षा अधिकारी (रिपोर्ट-1)

21/6/2019
(ब्रिजेश कुमार)
वरिष्ठ लेखापरीक्षक

कै. श्रीनिवास
21/06/2019

8/11

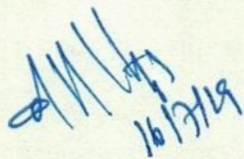
विचाराधीन पत्र: ए.एम.जी.-IV अनुभाग का दिनांक 15.07.2019 का पत्र संख्या ए.एम.जी-4/डी.पी. सेल/पी.डी.पी.11/सत्यवती कॉलेज/2018-19/581 | P-184^c

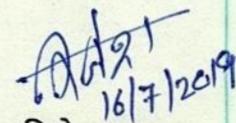
विषय: Draft para titled "Misrepresentation to the Public Account Committee"

संदर्भ: रि-1/7-28/HQrs.Approved-DP (Civil/AB)/2018-19/431 दिनांक 09.07.2019 | P-183^c

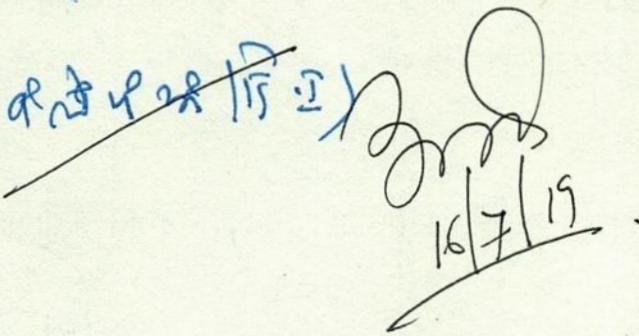
कृपया विचाराधीन पत्र का अवलोकन करें। ए.एम.जी.-IV अनुभाग ने संदर्भित पत्र का जवाब देते हुए कहा है कि उक्त पैराग्राफ में वर्णित सभी तथ्यों की जाँच कर ली गई है। जिसमें कोई त्रुटि नहीं पाई गई है।

चूँकि पत्र पर अभी कोई कार्रवाई नहीं बनती है इसलिए यदि आपकी सहमति हो तो पत्र को रिकॉर्ड हेतु नथी किया जा सकता है।


16/7/19


16/7/2019
(ब्रिजेश कुमार)
वरिष्ठ लेखापरीक्षक

सहायक लेखापरीक्षा अधिकारी (रिपोर्ट-1)


16/7/19

कार्यालय: महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय
नई दिल्ली - 110002

संघ सरकार (सिविल) के 31 मार्च 2018 को समाप्त वर्ष के लिए भारत के नियंत्रक एवं महालेखापरीक्षक के लेखापरीक्षा प्रतिवेदन में सम्मिलित करने हेतु **Ministry of HRD** से संबंधित ड्राफ्ट पैरा (शीर्षक) "Misrepresentation to the Public Accounts Committee" विषय पर मुख्यालय अपने अ.शा. पत्र संख्या U.O. No.s RC(AB)/DP/02-28/2015/04, Dated: 25.03.2019 and 353/RC(AB)/DP/02-23/2018, Dated: 06.08.2018 का अवलोकन करें।

ड्राफ्ट पैराग्राफ पर की मुख्यालय द्वारा की गई टिप्पणियों के जवाब एवं पुनरीक्षित ड्राफ्ट पैराग्राफ आवश्यक के.डी. के साथ भेजा अनुमोदनार्थ मुख्यालय को प्रेषित है।

इसे महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय), नई दिल्ली के अनुमोदन से जारी किया जाता है।

संलग्न : यथोपरि

कै. श्रीनिवासन
17/06/2019

(के श्रीनिवासन)

व. लेखापरीक्षा अधिकारी (रिपोर्ट-1)

रिपोर्ट-केन्द्रीय, भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9 दीन दयाल उपाध्याय मार्ग, नई दिल्ली
डी.जी.ए.सी.ई. यू.ओ. सं. रि-1/7-29/डी.पी. (AB)/2018-19/199 दिनांक: 17.06.2019

रि-1/7-29/डी.पी. (AB)/2018-19/200

दिनांक: : 17.06.2019

ड्राफ्ट पैराग्राफ पर की मुख्यालय द्वारा की गई टिप्पणियों के जवाब एवं पुनरीक्षित ड्राफ्ट पैराग्राफ की एक प्रति निदेशक (AMG-IV) को इस अनुरोध के साथ प्रेषित की जाती है कि पैराग्राफ में वर्णित सभी तथ्यों की जाँच कर सुनिश्चित करें। साथ ही तथ्यों में कोई भी त्रुटि पाए जाने पर रिपोर्ट-1 अनुभाग को सूचित करें।

संलग्न : यथोपरि

म 17/6/19

कै. श्रीनिवासन
17/06/2019

(के श्रीनिवासन)

व. लेखापरीक्षा अधिकारी (रिपोर्ट-1)

का. प्रो. 17/06/19

अमर 17/06/19

म 17/6/19

कार्यालय महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय, नई दिल्ली - 110002

रिपोर्ट - I

सं रि-1/7-29/डी.पी. (ए.बी.)/2018-19/

दिनांक: 17.06.2019

Sub: DP titled "Non recovery of overpayment of interest to GPF/CPF subscribers" pertaining to Satyawati College, Ministry of Human Resource Development (HRD)

Reference is invited to Headquarters' Office U.O. No.s RC(AB)/DP/02-28/2015/04 dated 25.03.2019 and 353/RC(AB)/DP/02-23/2018 dated 06.08.2018 on the captioned subject. The point-wise comments to the Headquarters' queries are given under:

Sl. No.	Headquarters' Query	Remarks/Comments
1.	PD (AB & Communication) observation – This proposed DP needs further verification/documents to establish that money was not recovered/adjusted from the individual subscribers and paid from the college account.	The requisite documents to substantiate audit contention that money was not recovered/adjusted from the individual subscribers but paid from buffer account are enclosed. Attention is drawn to a note dated August 1, 2018 wherein it has been clearly stated by College authority that 'As per the records of the College, actual recovery has not been made and payment to UGC was made from buffer fund of the Provident Fund'.
2.	Section Observations – The entire Draft Paragraph is based on the response of Principal, Satyawati College dated 5 May 2018. Copies of ledger of (1) PF Account indicating transfer of Rs. 81.55 lakh to UGC; and (2) Few subscribers account statement for the period 2015-2018 needs to be submitted to substantiate the observation.	1) A copy of the Account Statement of Provident Fund Account for the period 2017-18 is enclosed along with payment voucher of ₹ 41,76,887/- and ₹ 41,54,487/-. 2) Statement of Provident Fund in respect of few subscribers for the period 2015-16, 2016-17 and 2017-18 is enclosed.
3.	Copy of the minutes of the meeting of the Governing Body and Committee recommendations referred to in second bullet of the letter dated 5 May 2018 of the Officiating Principal of Satyawati College.	Requisite documents are enclosed.

Sl. No.	Headquarters' Query	Remarks/Comments
4.	Has the College discussed this issue in the meeting of the Governing Body subsequently after 5 May 2018. If so, copy of the minutes and current status needs to be intimated.	A Governing Body Meeting was held on 23.07.2018. However, the agenda did not contain any item pertaining to this issue. However, as per note dated August 1, 2018, the Principal has proposed to fix a GB Meeting at the earliest to take directions on this issue.
5.	Copy of letter No. F.1-9/2010 (DC) dated 22 April 2016 received from Education Officer, UGC referred to in College letter dated 21 December 2016 and Copy of Letter No. F.1-9/2010 (DC) dated 5 May 2017 received from UGC referred to in College letter dated 12 May 2017 needs to be submitted.	Requisite documents are enclosed.
6.	A copy of the Account Statement of College bearing account no. 0637010100158974 is enclosed and there is no marking of this particular KD in the DP. What is this account and its relevance to the current DP needs to be mentioned.	This account pertains to Provident Fund Account. The payment of ₹ 41,76,887/- and ₹ 41,54,487/- were made from this account to the UGC account through RTGS on 09.05.2017 and 11.05.2017, respectively. This KD substantiate the facts of transfer of fund mentioned in the Para.

के. श्रीनिवासन
17/06/2019

(के. श्रीनिवासन)

वरिष्ठ लेखा परीक्षा अधिकारी (रिपोर्ट -1)

17/6/19



Phone/फोन : 27219570

Satyawati College

सत्यवती कॉलेज

ASHOK VIHAR, PHASE-III, DELHI-110052

अशोक विहार, फेज-III, दिल्ली-110052

Page No.

August 1, 2018

Subject: Non-recovery of overpayment interest made to GPF/CPF subscribers

Placed on the file is a letter dated 26.07.2018 received from the Office of the Director General of Audit, (Central Expenditure) forwarding therewith a note related to Ministry of Human Resource Development (Annexure-A).

In view of the above, following brief points of the case are submitted herewith for your information and kind perusal:

1. That during the period 2008 to 2011, the College paid interest on CPF/GPF at higher rates than the rate fixed by the Government to CPF/GPF subscriber resulting in overpayment of interest amounting to Rs.83.31 lakh.
2. Many letters were received from MHRD, UGC, University and CAG for recovery of overpayment of interest.
3. The College has sent action taken report to University Grants Commission vide letter No.SC/ACCT./96/2017 dated May 11, 2017 (Annexure-B).
4. The College deposited an amount of Rs.83,31,374/- through RTGS/NEFT to UGC A/c out of buffer fund of Provident Fund without making actual recovery from the employee.(Annexure-C).
5. The matter was placed before the Governing Body in its meeting held on 16th May, 2017 to look into the matter of overpayment of interest on CPF/GPF. The Committee placed its report before the Governing Body in its meeting held on 07.12.2017 (Annexure-D). The resolution of the GB is as follows:

17/ It noted report submitted by a Committee to look into the issue of overpayment of interest on CPF/GPF.

It was decided that Principal will write a letter to UGC for refund of amount sent to UGC as overpayment of CPF/GPF. The Committee formed for this purpose will pursue the case with UGC.

As per the records of the College, actual recovery has not been made and payment to UGC was made from buffer fund of the Provident Fund.

Submitted for your information and necessary direction.

Administrative Officer

Section Officer (Officiating)

Principal

For 'X' matter may be placed before G.B. for consideration/direction.

we will try to fix the G.B. at our earliest to take direction

Manjula Doss
2/8/18

23236735/23239437/23235733/23232701
23237721/23232317/23234116/23236351

All communications should be addressed to
the Secretary by designation and not by name



UNIVERSITY GRANTS COMMISSION
BAHADURSHAH ZAFAR MARG
NEW DELHI-110002

9 15
Add-K.D. 6 1/2

No. F. 1-9/2010 (DC)

05 MAY 2017

May, 2017

The Principal
Satyawati College (Day)
Ashok Vihar Phase III
Delhi-110052

Sub: Report No. 18 of 2015 – Pata No.9.3 – Satyawati College, University of Delhi –
Overpayment of interest to GPF/GPF subscriber from 2008-09 to 2010 – reg.

Sir,

With reference to your letter no. SC/ADMN./ACC/01/2017 dated 01.04.2017 on
the above subject, I am directed to inform you the following categories of employee for
recovery:

1. Category A - Recovery may please be effected.
2. Category B & C - Recovery may please be effected on direct recovery of Family Pension, if still drawing and efforts be made by the College to trace their whereabouts and send notice of recovery.
3. Category E - Recovery may please be effected on direct recovery on pension.
4. Category F - Recovery may please be effected on finalization of Pension.

The amount of recovery may please be remitted to UGC ^{upto} 31.05.2017 on effecting
the recovery. This may please be treated as Most Urgent.

Yours faithfully

(Shashi Bala Tanwar)
Section Officer

Categories - see page 122



Satyawati College
सत्यवती कॉलेज

ASHOK VIHAR, PHASE-III, DELHI-110052

अशोक विहार, फेज-III, दिल्ली-110052

Website:-www.satyawati.du.ac.in, E-mail:-principal@satyawati.du.ac.in

Fax / फैक्स : +91-11-27446953, Phone/ फोन : +91-11-27240406, +91-11-27219570

SC/ADMN./ACC/01/2017

April 1, 2017

The Under Secretary
University Grants Commission
Bahadur Shah Zafar Marg
New Delhi-110002

Subject: Report No.18 of 2015 - Para No.9.3 - Satyawati College,
University of Delhi - Overpayment of interest to
GPF/CPF subscriber from 2008-09 to 2010-11 - reg.

Please find enclosed herewith list of employees regarding overpayment of interest for the year from 2008-2009 to 2010-11. The College has made categories from A to F on the basis of status of employee.

Category-A (Employees who are working in college) - 41,76,887 ✓
Category-B (Employees who expired during service) - Pyne Lrd 2,048 =
Category-C (Employees who resigned from the college)
Category-D (Employees who opted CPF and not getting pension)
Category-E (Employees who are getting pension) - 12,78,54 -
Category-F (Employees whose pension has not been fixed till date) - letter

The College has recovered excess interest from the provident fund account of Category-A employees and same has been shown as Reserved.

You are requested to kindly give direction regarding deduction to be made in respect of Category B to F so that necessary action can be taken at the earliest.

Thanking you,

Yours sincerely,

Manjula Dass

[Dr. Manjula Dass]
Officiating Principal

Encl: As above

11/4/17

Adm. K.D. 6 1/2

All communications should be addressed to the Secretary by designation and not by name.



No. F. 1-9/2010 (DC)

12 APR 2016

The Principal
Satyawati College,
Ashok Vihar, Phase-III
Delhi-110052

Sub: Audit report on Audit of Satyawati College University of Delhi over payment of interest to GPF/CPF subscribers from 2008-09 to 2010-11 - reg.

Sir,

With reference to your letter no. SC/Accounts/38/2016-17 dated 06.04.2016 on the above subject. I am directed to enclose herewith a copy of the letters dated 04.01.2016 and 06.04.2016 with its enclosures received from M/HRD Department of Higher Education with a request to take necessary action in the matter as desired by CAG because the college has not taken any action in the matter.

This may please be treated as most urgent.

Yours faithfully,
[Signature]
(DC, Section)
Education Officer

Handwritten notes:
Most
urgent
to be
acted
upon
at once

Handwritten notes:
1. Put up with the reply given before PF Committee
2. Copy to be sent to the concerned authorities

**Ministry of Human Resource Development
(Department of Higher Education)
Satyawati College, University of Delhi**

Misrepresentation to the Public Accounts Committee

Ministry of Human Resource Development in their Action Taken Note stated (May 2017) that Satyawati College has recovered over payment of PF interest aggregating ₹ 81.55 lakh from the subscribers. However, this was a misrepresentation to the Ministry/PAC as no recovery had actually been made from the subscribers.

Mention was made in Para 9.3 of C&AG's Audit Report No. 18 of 2015 regarding payment of interest at higher rate than the rate fixed by the Government, to GPF/CPF subscribers by Satyawati College (College), New Delhi, University of Delhi resulting in overpayment of interest aggregating to ₹ 83.31 lakh. In response, Ministry of Human Resource Development (MoHRD) in their Action Taken Note (ATN) to the Public Account Committee (PAC) stated (May 2017) that ₹ 83.31 lakh has been recovered from the employees to whom over payments on account of interest were made during the period 2008 to 2011.

It was observed during subsequent audit (February 2018) that the College had informed (December 2016) University Grants Commission (UGC) that they have deducted amount aggregating to ₹ 81.55 lakh from the provident fund account of employees to whom over payments of interest were made during the period 2008-2011 and the deducted amount has been shown as income of the College.

Further, UGC directed (May 2017) the College to remit ₹ 83.31 lakh¹ upto 31.05.2017 after effecting recoveries. The College authorities, however, remitted (May 2017) ₹ 83.31 lakh to the UGC from the buffer account² of PF. As such, the excess interest of ₹ 83.31 lakh paid to GPF/CPF subscribers was neither recovered from the subscribers nor adjusted from the account of GPF/CPF subscribers to whom interest was over paid.

The MoHRD/College has, thus, misrepresented the fact of recovery of ₹ 83.31 lakh to PAC. Further, action of the College to meet UGC's demand of ₹ 83.31 lakh from the PF buffer account of the College was also irregular as the same has

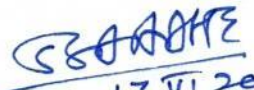
¹ Electronically credited/transferred (09 May 2017) to UGC through RTGS from A/c No.0637010100158974 (₹ 41.77 lakh + ₹ 41.54 lakh)

² created by interest earned on investments in excess of interest paid to subscribers

been created from interest earned on investment of PF, which was not the fund of the College.

On this being pointed out (May 2018); the College admitted (June 2019) that no recovery was made from the PF subscribers.

Thus, the College misrepresented the facts of recovery to the Ministry, and in turn, to the Public Accounts Committee.


17 VI 2019
Director General of Audit
Central Expenditure

कार्यालय महानिदेशक लेखापरीक्षा
केन्द्रीय व्यय , नई दिल्ली -110002
ए एम जी -IV

सं: ए.एम.जी.-4/डी.पी.सेल/पी.डी.पी.11/सत्यवती कॉलेज/2018-19/425

दिनांक: 20.06.2019

विषय :- डीपी शीर्षक "Misrepresentation to the Public Account Committee"
Ministry of HRD reg- .

कृपया उपरोक्त विषय पर अपने पत्र सं. रि-1/7-29/डी.पी.(AB)/2018-19/200, दि.: 17.06.2019 का अवलोकन करें। इस संबंध में यह कहा जाता है कि पैराग्राफ में वर्णित सभी तथ्यों की जाँच कर ली गई है एवं इनमें कोई त्रुटि नहीं पाई गई है।

यह पत्र निदेशक महोदय के अनुमोदन के उपरांत निर्गत किया गया है।

कि 30 20/6/19

व. ले. प. अधिकारी (डी.पी. सेल)

व ले प अधिकारी (रिपोर्ट I)

शुशी वीणा पैराना, स.ले.प.अ
के. शीर्षक
20/06/2019

महेश कुमार, व.ले.प.
20/6/19

12-1/पिं-25
21-06-2019

कार्यालय महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय, नई दिल्ली -
110002रिपोर्ट- I अनुभाग

संख्या: रि- I/7-28/HQrs. Approved-DP (Civil/AB)/2018-19/431

दिनांक: 09.07.2019

भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय के निम्नलिखित पृष्ठांकन की प्रति संलग्न अनुमोदित ड्राफ्ट पैराग्राफ/ पुनः निरीक्षण के साथ निम्नलिखित को अग्रेषित की जाती है :-

क्रम संख्या	मुख्यालय से अनुमोदित ड्राफ्ट पैराग्राफ शीर्षक	मंत्रालय	कार्यालय का योगदान
1.	Misrepresentation of facts to the Public Accounts Committee	Ministry of HRD (Satyawati College, Delhi University)	O/o DGACE

- निदेशक ए.एम.जी-4 को निवेदन के साथ कि मुख्यालय की टिप्पणियों के उत्तर सहित संशोधित ड्राफ्ट पैराग्राफ तथा पैरा में उल्लिखित तथ्यों एवं आकड़ों का सत्यापन कर यथाशीघ्र रिपोर्ट- I अनुभाग को भेजे।
- वरिष्ठ लेखापरीक्षा अधिकारी, हिन्दी रिपोर्ट अनुवाद कक्ष को एक प्रति हिन्दी अनुवाद हेतु।
- ✓ ड्राफ्ट पैराग्राफ सीट रिपोर्ट- I आवश्यक कार्रवाई हेतु।

के. श्रीनिवासन
09/07/2019

(के. श्रीनिवासन)
वरिष्ठ लेखापरीक्षा अधिकारी
(रिपोर्ट- I)

द्वुतगामी/विशेष संवाहक द्वारा

गोपनीय

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
९ दीनदयाल उपाध्याय मार्ग नई दिल्ली- ११०१२४

महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय), नई दिल्ली कृपया अपने पत्र संख्या: रि-1/7-29/डी.पी.(AB)/2018-19/199 दिनांक: 17.06.2019 का अवलोकन करें जिसके साथ संघ सरकार (सिविल एवं स्वायत्त निकाय) के 31 मार्च 2018 के समाप्त वर्ष के लिए भारत के नियंत्रक महालेखापरीक्षक के प्रतिवेदन में सम्मिलित करने के लिए *Satyawati College, University of Delhi, Ministry of Human Resource Development* से संबंधित "Misrepresentation to the Public Accounts Committee" विषय पर ड्राफ्ट पैराग्राफ भेजा गया था।

डी.ए.आई. (आर.सी., सी. एवं आई.एस) महोदय ने उपर्युक्त पैराग्राफ भारत के नियंत्रक एवं महालेखापरीक्षक के प्रतिवेदन, संघ सरकार (सिविल एवं स्वायत्त निकाय) 31 मार्च 2018 के समाप्त वर्ष में सम्मिलित करने के लिए अनुमोदित (Approve) कर दिया है।

अतः आपसे अनुरोध है कि:

५. मंत्रालय का उत्तर, यदि प्राप्त हो गया हो तो उसे भी पुनरीक्षित पैराग्राफ में समुचित रूप से सम्मिलित करें।
६. पैरे में सम्मिलित तथ्यों एवं आकड़ों (Facts & Figures) की जाँच कर इसकी पुष्टि (Confirm) करें।
७. पैर एवं Overview की सॉफ्ट प्रति ईमेल msingh@cag.gov.in पर भेजें।

संलग्नक: अनुमोदित पैराग्राफ की प्रति

हैमरंद सागर
५/०७/१९

वरिष्ठ प्रशासनिक अधिकारी
रिपोर्ट केंद्रीय (स्वायत्त निकाय)

महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय),
नई दिल्ली - ११०००२

सी.ए.जी.यू.ओ.संख्या: ३५२/आर.सी. (ए.बी.)/डी.पी./02-23/2018

दिनांक 04.07.2019

05

०५ जू २०१९

रिपोर्ट अनुभाग
मुख्य वेब पोर्टल
के होस्टिंग
०५/०७/१९



Ministry of Human Resource Development

Satyawati College, University of Delhi

Misrepresentation of facts to the Public Accounts Committee

Ministry of Human Resource Development in their Action Taken Note falsely informed the Public Accounts Committee that Satyawati College has recovered ₹ 83.31 lakh overpaid to subscribers as interest on Provident Funds.

Mention was made in Para 9.3 of C&AG's Audit Report No. 18 of 2015 regarding Satyawati College, New Delhi (under the University of Delhi) overpaying interest aggregating to ₹ 83.30 lakh for the period 2008 to 2011 against General Provident Fund/ Contributory Provident Fund balances of its employees. In response, Ministry of Human Resource Development (Ministry) in their Action Taken Note (ATN) to the Public Accounts Committee (PAC) stated (May 2017) that Dr. Manjula Dass, Officiating Principal of the College had informed¹ that the amount of ₹ 83.31 lakh² had been recovered from the concerned employees.

Subsequent examination of records by Audit found, however, that the College had recovered ₹ 83.31 lakh from the surplus income arising from investment of the Provident Fund (PF) balances and not from the employees who had received the excess interest. Thus, the PAC was falsely informed that the excess interest had been recovered from the employees.

The College admitted (June 2019) the facts.

The matter was referred to the Ministry (July 2018); their reply was awaited (May 2019).

¹ Letter No. SC/ ADMN./ 64/ 2016 dated 21 December 2016

² The Ministry reply, however, did not address the issue of additional interest payable by the employees on the undue interest received by them.