

RR/3-172016-11

(19)

(6)

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 29<sup>th</sup> May, 2017

To

The Under Secretary,  
Ministry of Finance,  
Department of Expenditure (Monitoring Cell),  
IInd 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.

*(Handwritten signature)*

(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.

RR/2200/81  
01/06/17



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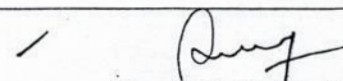
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**Action Taken Note on Para 9.3 of CAG Report No. 18 of 2015- Overpayment of interest to GPF/CPF subscribers from 2008-09 to 2010-11 - Satyawati College, University of Delhi.**

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
	4. Amount of loss/short assessment/short levy	Loss of Rs. 83.30 lakh.
V(B)	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>P/41-39</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).
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.

R/56-57<sup>c</sup>


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



# 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

345/DC/16  
08/04/16

(20)

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5/11/17 (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)

Prabhu  
7/4/16

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7/4/16

AS

31/4/16

Sl. No. 139(A)

**Satyawati College**  
**सत्यवती कॉलेज**

ASHOK VIHAR, PHASE-III, DELHI-110052  
अशोक विहार, फेज-III, दिल्ली-110052

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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 <sup>recovered M.D.</sup> 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

*Shalini*  
21/12/16

*Urgent*  
*Sr. Tareen*  
*[Signature]*  
21/12/2016

*[Signature]*



# Satyawati College

(University of Delhi)  
ASHOK VIHAR, PHASE-III, DELHI-110052  
PHONE : 27219570, 27240406

23/25

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 5<sup>th</sup> 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.

Add. K.D.S

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 the 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 16<sup>th</sup> May, 2017 to look into the matter of overpayment of interest on CPF/GPF. The Committee placed it 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 *For 'X' matter may be placed before G.B. for consideration/direction.* Section Officer (Officiating)

Principal *we will try to fix the ep.B. at our earliest to take direction*  
*@ hhp 1/8/18*  
*Manjula Doss*  
*2/8/18*

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23237721/23232317/23234116/23236351

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



UNIVERSITY GRANTS COMMISSION  
BAHADURSHAHI 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 <sup>upto</sup> 31.05.2017 on effecting  
the recovery. This may please be treated as Most Urgent.

Yours faithfully

*(Signature)*

(Shashi Bala Tanwar)  
Section Officer

Categories - see page 122





Satyawati College  
सत्यवती कॉलेज

ASHOK VIHAR, PHASE-III, DELHI-110052

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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) - 12,78,504 -  
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

A.M. 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 April 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]  
[Name]  
Education Officer

*Handwritten notes:*  
M.C. 11/11/16  
M.C. 11/11/16  
M.C. 11/11/16

*Handwritten notes:*  
Subject of the matter is to be placed before PF committee  
[Signature]