



**GOVT. COLLEGE FOR WOMEN
GANDHI NAGAR, JAMMU**

Sub Criterion-6.4

**PROCEDURES AND POLICIES FOR MOBILISATION AND
UTILISATION OF FUNDS & AUDIT REPORTS**

OF

NAAC CRITERION-VI

**GOVERNANCE, LEADERSHIP AND
MANAGEMENT**

2018-2023





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OFFICE OF THE PRINCIPAL

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GOVT. COLLEGE FOR WOMEN GANDHI NAGAR, JAMMU

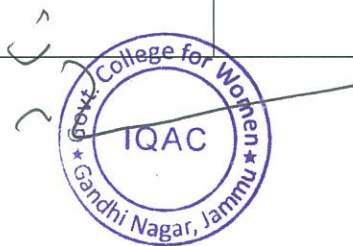
Constituent College of Cluster University of Jammu

E-mail: principal@qcwqandhinagar.com

MOBILISATION OF FUNDS AND UTILISATION OF FUNDS & AUDIT REPORTS INDEX

S.NO.	CONTENT	PAGE NO.
1.	Revised Estimates & Budget Estimates 2018-19 & 2019-20 2019-20 & 2020-21 2020-21 & 2021-22 2021-22 & 2022-23 2022-23 & 2023-24	1-15
2.	Allotment of Funds from Higher Education Department under CAPEX M.H. 4202 Revenue Head M.H. 2202, 2071 (2018-2023)	16-32
3.	Local Fund Record (2018-2023)	33-56
4.	Funds received from J&K, Deptt of Science and Technology (DST)	57-58
5	Utilisation of Funds received from DST	59-63
6	Adoption of UGC Revised Pay Rules 2018 by the J&K Govt.	64-69
7	J&K Finance Department Civil Services(Revised) Pay Rules 2018	70-85
8	GFR Rules 2017	86-103

9	Revised Guidelines for Utilization of College Local Funds	104-112
10	Reports of Internal Audit Committee (2018-2023)	113-132
11	External Audit Reports	133-196



Major Head -2202

B2 (BE 2018-19 & RE 2019-20)

Budget Estimate 2018-19 & Revised Estimate 2019-20

S.No	Object Head	Unit of appropriation	Accounts of the previous year 2017-18	Actual for last 6 Months for 2017-18	Actual for 1st 6 months of 2018-19	TOTAL (5+6)	Original Estimates for year ongoing Financial year 2018-19	Revised Estimates for the ongoing Financial year 2018-19	Estimates for the Budget for the year 2019-20
1	2	3	4	5	6	7	8	9	10
1	OO1	Salary	2752.300	1376.15	1462.88	2839.04	2925.78	3289.99	3300.00
2	OO2	T.E	0.450	-	0.20	0.20	2.50	2.00	3.00
4	OO6	Telephone	1.300	0.40	0.50	0.90	2.00	2.50	3.00
5	OO7	O.E	2.000	0.80	0.60	1.40	3.00	3.00	4.00
6	OO8	Electricity	13.000	7.000	2.00	9.00	15.00	15.00	16.00
7	O10	Material & Supplies	3.500	1.00	1.75	2.75	3.00	4.00	5.00
8	O11	Books and Periodicals	2.35	1.00	0.30	1.30	3.00	4.00	5.00
9	O14	POL	0.00	0.00	0.00	0.00	1.00	1.00	2.00
10	O20	Machinery & Equipments	0.75	0.75	0.20	0.95	3.00	4.00	5.00
11	O22	Camps, Seminars & Conference	0.50	0.25	0.15	0.40	1.00	2.00	3.00
12	O23	Maintenance & Repairs	0.00	5.00	7.00	12.00	13.00	15.00	20.00
13	O54	Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	O71	Medical Reimbursement	0.70	0.50	0.00	0.50	2.00	2.00	2.00
Total			2776.850	1392.85	1475.58	2868.44	2974.28	3344.49	3368.00

Principal
P.S.P.S.
Govt. College for Women
Gandhi Nagar, Jammu

Budget Estimate 2019-2020 & Revised Estimate 2020-2021

②

FORM B 2

Sector	B
Major Head	2202
Sub Major Head	03
Minor Head	103
Group Head	0099
Sub Head	0534

Social Services	Government Degree Colleges
General Education	
University And Higher Education	
Government Colleges and Institutes	
General	

S.No	Object Head	Unit of appropriation	Actuals 2018-19	Actual for last 6 Months for 2018-19	Actual for 1st 6 months of 2019-20	Budget Estimates 2019-20	Revised Estimates 2019-20	Budget Estimates 2020-21
1	2	3	4	5	6	7	8	9
1	001	Salary	324480777.00	198638507.00	87277908.00	2700.000	2850.00	2800.00
2	002	T.E	67,673.00	66,000.00	42077.00	4.500	5.00	6.00
3	006	Telephone	145019.00	92440.00	13062.00	4.000	5.00	5.00
4	007	O.E	213564.00	141269.00	21846.00	6.000	10.00	10.00
5	008	Electricity	1474000.00	850000.00	0.00	140.000	180.00	200.00
6	009	RRT	0.00	0.00	0.000	0.000	0.00	0.00
7	010	Material & Supplies	375936.00	330064.00	48162.000	35.000	15.00	20.00
8	011	Books and Periodicals	248245.00	184052.00	43810.00	6.000	10.00	15.00
9	014	POL	0.00	-	0.00	3.000	3.00	5.00
10	020	Machinery & Equipments	80180.00	80180.00	0.00	10.000	15.00	20.00
11	022	Camps .Seminars & Conference	81694.00	81694.00	0.00	15.000	5.00	10.00
12	054	Furniture	0.00	0.00	0.00	15.000	25.00	25.00
13	071	Medical Reimbursement	850977.00	850977.00	0.00	10.000	15.00	15.00
Total			328018065.00	201315183.00	87446865.00	248.500	3126.00	3131.00


Principal
P.S.P.S. Women
Govt. College for Women
Jammu

Budget Estimate 2020-2021 & Revised Estimate 2021-2022

FORM B 10

Sector B Social Services
 Major Head 2202 General Education
 Sub Major Head 03 University And Higher Education
 Minor Head 103 Government Colleges and Institutes
 Group Head 0099 General
 Sub Head 0534 Government Degree Colleges

S.No	Object Head	Unit of appropriation	Funds Received from Adm Depptt. Till date	Actual for last 6 Months for 2019-20	Actual for last 6 months of 2020-21	Total (5+6)	Budget Estimates 2021-22	Revised Estimates 2020-21	Excess	Surrender
1	2	3	4	5	6	7	8	9		
1	001	Salary	17600000.00	138509579.00	121000000.00	259509579.00	2800.00	2700.00	1.00	1.00
2	002	T.E	70000.00	2,30,302.00	0.00	230302.00	6.00	2.00	0.00	4.00
3	006	Telephone	50000.00	30808.00	64120.00	94928.00	5.00	5.00	0.00	0.00
4	007	O.E	250000.00	176958.00	0.00	176958.00	10.00	5.00	0.00	5.00
5	008	Electricity	4500000.00	9600000.00	4500000.00	14100000.00	200.00	1.00	0.00	0.00
6	009	RRT	0.00	0.00	0.000	0.00	0.00	0.00	0.00	0.00
7	010	Material & Supplies	3750000.00	1340332.00	0.000	1340332.00	20.00	20.00	0.00	0.00
8	011	Books and Periodicals	6000000.00	1513261.00	0.00	1513261.00	15.00	15.00	0.00	0.00

(Amt in lacs)

Principal

P.S.P.S. Women

Govt. College for Women
 Anand Nagar, Jammu

9	O14	POL	50000.00	37359.000	0.00	37359.00	5.00	1.00	0.00	4.00
10	O20	Machinery & Equipments	2800000.00	1328986.00	0.00	1328986.00	20.00	55.00	35.00	0.00
11	O21	Trainings		14644289.00	0.00	14644289.00	18.00	0.00	0.00	0.00
12	O22	Camps, Seminars & Conference	100000.00	0.00	0.00	0.00	10.00	1.00	0.00	9.00
13	O23	Maintenance & Repairs	20000.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00
	103	Office Equipment		939478.00	0.00	939478.00	15.00	2.00	0.00	13.00
14	O54	Furniture	0.00	0.00	0.00	0.00	25.00	25.00	0.00	0.00
15	O71	Medical Reimbursement	0.00	261929.00	0.00	261929.00	15.00	5.00	0.00	10.00
Total								2839.00	36.00	

Note :- Funds received under following M.H. included the following amounts under the projects/schemes mentioned against each

New Projects started in the College		Material &	Machinery &
1. Research , Inovation and Incubation centres /start ups		2000000	1500000
2. Establishments of Technical Developments/ Skill Developments Centres		1450000	800000

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Principal
P.S.P.S. Women

Govt. College for Women
Gandhi Nagar, Jammu

OFFICE OF THE PRINCIPAL
GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGAR JAMMU

5

No. WCG 3021/8089-90
Dated:- 01.09.2021

The Commissioner / Secretary to Govt.
Higher Education Department
J&K Jammu

Subject: Submission of Revised Estimates 2021-22 & Budget Estimates 2022-23

Respected Sir,

With reference to the subject apropos, kindly find enclosed two copies in original of Revised Estimates for the year 2021-22 and Budget Estimates for the year 2022-23 completed in all respects alongwith soft copy (in excel format) for favour of further necessary action at your end please.

Encl.:

1. Sanction Strength
2. Vacant post Revised Estimates 2021-22
3. Vacant posts Budget Estimates for year 2022-23
4. B-2
5. B-2, 2071-,PORB, Cash - in - lieu & NPS
6. B- 10
7. B-4
8. B-4 (i)
9. B-3
10. B-4(ii) Revised Estimates for year 2021-22
11. B-4 (ii) Budget Estimate for year 2022-23
12. NPS Budget Revised & Estimates
13. 2071 Revised Estimates 2021-22(Leave Encashment)
14. 2071 Budget Estimates 2022-23(Leave Encashment)
15. Revenue Receipt Budget
16. Gender Responsive Budget
17. B-12
18. B-2. (Nursing College)

Yours faithfully

Principal

Govt. P.G. College for Women
Gandhi Nagar Jammu

Copy to the:

1. The Director Finance, Higher Education Department, J&K Jammu.

FORM B 2

B Social Services
 2202 General Education
 03 Unversity And Higher Education
 103 Government Colleges and Institutes
 0099 General
 0534 Government Degree Colleges

Section
 Major Head
 Sub Major Head
 Minor Head
 Group Head
 Sub Head


S.No	Object Head	Unit of appropriation	Actuals 2020-21	Actual for last 6 Months for 2020-21	Actual for 1st 6 months of 2021-22	Budget Estimates 2021-22	Revised Estimates 2021-22	Budget Estimates 2022-23
1	2	3	4	5	6	7	8	9
1	001	Salary	2391.650	991.40	1058.03	2800.00	2298.83	2479.50
2	002	T.F.	0.090	0.09	0.00	6.00	3.00	4.00
3	003	Leave Travel Concession	0.00	0.00	0.00	0.00	0.00	15.00
4	006	Telephone	0.720	0.72	0.17	5.00	3.00	3.00
5	007	O.E	1.822	0.19	0.00	10.00	3.50	5.00
6	008	Electricity	92.008	92.008	0.00	200.00	50.00	60.00
7	010	Material & Supplies	6.233	0.62	0.00	20.00	6.00	7.00
8	011	Books and Periodicals	7.00	7.00	0.00	15.00	10.00	12.00
9	014	POL	0.00	0.00	0.00	5.00	1.00	2.00
10	020	Machinery & Equipments	10.69	0.69	0.00	20.00	20.00	0.00

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11	022	Camps, Seminars & Conference	0.00	0.00	0.00	0.00	10.00	2.00	3.00
12	054	Furniture	0.00	0.00	0.00	25.00	7.00	10.00	
13	023	Maintenance & Repairs	0.00	0.00	0.00	2.00	3.00	4.00	
14	071	Medical Reimbursement	2.95	2.95	0.00	15.00	2.00	3.00	
15	103	Office Equipment	3.23	3.23	0.00	15.00	2.50	3.00	
16	021	Training	0.00	0.00	0.00	18.00	0.00	0.00	
17	641	Pensionary charges	41.20	24.54	31.30	52.00	79.88	91.68	
18	670	Cash-in-hand	0.00	78.65	0.00	94.32	59.03	104.30	
19		Whitewash of Auditorium & Other Blocks of Institution for conducting NAAC	0.00	0.00	0.00	0.00	25.00	27.00	
Total			2557.593	1212.09	1089.50	3312.32	2575.74	2853.48	

Note: 1. In Salary Revised Estimate is lesser than original Estimate due to rationalization of posts.
 2. In electricity pending liability is already cleared now electricity paid on monthly basis bill through electricity department.


 Principal
 Govt. College for Women
 Gandhi Nagar Jammu

B2

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OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.
F O R M B - 12
Statement of ongoing and new works for the financial year 2021-22

Department: Higher Education Department
Office: Principal, Govt. College for Women, Gandhi Nagar, Jammu.
Demarcation No: 27 Higher Education
Major Head: 4202- Capital outlay on Education, Sports, Art & Culture.
Minor Head: 233 University & Higher Education
Sub-Head/Detailed Head: 0297 State Plan University & Higher Education

S. No.	Name of the Work Activitywise (with BEAMS Code)	District	Location	Project Initiation Year	Original cost of the Project	Revised cost	Whether AA/TEC accorded	Cumulative Expenditure ending March 2021	Approved Capex Budget 2021-22	Expenditure ending August 2021	Anticipated Expenditure ending March 2022	Physical Status %	Proposed Capex Budget for ensuing year
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	HEDSS2020100039 Improvement/upgradation including water proofing in tresses of 07 Blocks at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2019	121 lac	121 lac	Accorded by Principal	88.03	0	0	23	0.9	23
2	HEDSS2021100689 Construction of Lecture Hall block with Girls Common Room at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	Tendering under P-process	452.39	N/A	Accorded by Principal	Nil	75 lac	Nil	75 lac	not started	250 lacs
3	HEDSS2021100663 Repair and renovation of Hostel Building at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	140.5	N/A	Accorded by Principal	25	0	Nil	N/A	Progress	115.5
4	HEDSS2021100351 Repair & Renovation of Principal Office and staff room at GCW Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	20.70 lacs	N/A	Accorded by Principal	Nil	0	Nil	N/A	0.9	20.70 lacs

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5	HEDSS2021100357 Construction of Toilet Block near Warden Quarter at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	Funds Awaited	22.8	N/A	Accorded by Principal	Nil	Not approved	Nil	N/A	started	not started	22.8
6	Repair & Renovation of Home Science Deptt. at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	Funds Awaited	14.2	N/A	Not accorded	Nil	Not approved	Nil	N/A	started	not started	14.2
7	Construction of Pre-fabricated Hall at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	Funds Awaited	26.35	N/A	Not accorded	Nil	Not approved	Nil	N/A	started	not started	26.35
8	Repair/Renovation of Girls/Pre-fabricated Hostel & Warden Qtr P I	Jammu	Gandhi Nagar	Funds Awaited	6.75	N/A	Not accorded	Nil	Not approved	Nil	N/A	started	not started	6.75
9	HEDSS2020100336 Improvement/upgradation of Commerce Block at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	Funds Awaited	5.5	N/A	Accorded by Principal	Nil	Not approved	Nil	N/A	started	not started	5.5
10	HEDSS2020100287 Establishment of Skill Centre(Spoke) Fine Arts, Music & Languages at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	50	N/A	N/A	1.23	2.50	Nil	2.50	Nil	5.00	
11	HEDSS2020100404 Establishment of Skill Centre(Spoke) Food Technology & Food Processing at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	200	N/A	N/A	2.86	5.00	Nil	5.00	Nil	10.00	
12	HEDSS2020100304 Setting up of Industrial skills in GDC for women Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	50	N/A	N/A	1.25	Nil	Nil	Nil	Nil	10.00	
13	HEDSS2021100400 Automation of Library and upgradation of Library/Laboratory at GCW Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	30	N/A	N/A	1.75	Nil	Nil	Nil	Nil	10.00	
14	HEDSS2021100112 Establishment of Technical Laboratory at GCW Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	50	N/A	N/A	3.69	5.00	Nil	5.00	Nil	7.00	

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OFFICE OF THE PRINCIPAL
PADMA SHRI PADMA SACHDEV
GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGAR JAMMU
(CONSTITUENT COLLEGE OF CLUSTER UNIVERSITY OF JAMMU)

(10)

No: WCG/12031

Dated: 02.9.22

The Director Finance
Higher Education Department
U.t of J&K, Civil Sectt. Jammu

Subject: Submission of Revised Estimates 2022-2023 and Budget Estimates 2023-2024.

Respected Sir,


With reference to the subject cited above, kindly find enclosed two copies in original of Revised Estimates for the year 2022-2023 and Budget Estimates 2023-2024 completed in all respects alongwith soft copy (in excel format) for favour of further necessary action at your end please.

Encl:

1. Sanction Strength
2. Vacant Post Revised Estimates for the year 2022-2023
3. Vacant Posts Budget Estimates for the year 2023-2024
4. B-2
5. B-10
6. B-4
7. B-4 (I)
8. B-3
9. B-4(II) Revised Estimates for the year 2022-2023
10. B-4 (II) Budget Estimates for the Year 2023-2024
11. NPS Budget Revised and Estimates
12. 2071-Revised Estimates 2022-2023 (Leave Encashment)
13. 2071-Budget Estimates 2023-2024 (Leave Encashment)
14. Revenue Receipt Budget
15. Gender Responsive Budget
16. B-12
17. Detail of CPIS no of employee

Thanking You

With Regards


Principal
P. S. P. S.
Govt. P.G. College for Women,
Gandhi Nagar, Jammu

FORM B 2

Demand no. 27
 Sector B Social Services
 Major Head 2202 General Education
 Sub Major Head 03 University And Higher Education
 Minor Head 103 Government Colleges and Institutes
 Group Head 0099 General
 Sub Head 0534 Government Degree Colleges

(11)

FORM - E

S.No	Object Head	Unit of appropriation	Accounts of the previous year	Actual for last 6 Months for 2021-22	Actual for Ist 6 months of 2022-23	TOTAL (5+6)	Original Estimates for year ongoing Financial year 2022-23	Revised Estimates for the ongoing Financial year 2022-23	Estimate for the Budget the year 2023-
1	2	3	4	5	6	7	8	9	10
1	001	Salary	2263.900	1208.69	1215.74	2424.43	2479.50	2573.81	2663.
2	002	T.E	0.130	0.10	0.17	0.27	4.00	2.00	2.00
3	003	Leave Travel Concession	0.00	0.00	0.00	0.00	15.00	15.00	20.00
4	006	Telephone	0.760	0.59	0.52	1.11	3.00	3.00	4.00
5	007	O.E	2.690	2.54	1.52	4.06	5.00	5.00	6.00
6	008	Electricity	49.100	46.100	11.26	57.36	60.00	48.00	50.00
7	010	Material & Supplies	4.510	4.51	0.00	4.51	7.00	12.00	12.00
8	011	Books and Periodicals	4.94	4.94	0.00	4.94	12.00	8.00	8.00
9	014	POL	0.00	0.00	0.08	0.08	2.00	3.00	3.00
10	020	Machinery & Equipments	9.95	9.95	6.10	16.05	20.00	15.00	13.00
11	022	Camps Seminars & Conference	0.00	0.00	0.00	0.00	3.00	6.00	4.00
12	023	Maitenance & Repairs	0.06	0.06	0.00	0.06	4.00	4.00	3.00
13	054	Furniture	0.00	0.00	0.00	0.00	10.00	10.00	0.00
14	071	Medical Reimbursement	1.20	1.20	0.00	1.20	3.00	4.00	4.00
15	103	Office Equipment	1.56	1.56	0.00	1.56	3.00	10.00	5.00
16	021	Training	0.00	0.00	0.00	0.00	0.00	1.00	1.30
17	037	Professional & Special Service	0.00	0.00	0.08	0.08	0.00	2.00	2.00
Total			2338.800	1280.24	1235.47	2515.71	2630.50	2721.81	2800.46

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FORM B 2

(12)

Demand no. 27
 Sector B Social Services
 Major Head 2202 General Education
 Sub Major Head 03 University And Higher Education
 Minor Head 103 Government Colleges and Instituties
 Group Head 0099 General
 Sub Head 0534 Government Degree Colleges

FORM- B2

S.No	Object Head	Unit of appropriation	Accounts of the previous year	Actual for last 6 Months for 2021-22	Actual for Ist 6 months of 2022-23	TOTAL (5+6)	Original Estimates for year ongoing Financial year 2022-23	Revised Estimates for the ongoing Financial year 2022-23	Estimates for the Budget for the year 2023-24
1	2	3	4	5	6	7	8	9	10
1	641	Pensionary charges	72.49	72.49	59.32	131.81	91.68	112.47	102.82
2	670	Cash-in-lieu	29.65	29.65	11.55	41.20	104.30	55.47	45.00
Total			102.14	102.14	70.87	173.01	195.98	167.94	147.82

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OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.

F O R M B - 12

Statement of ongoing and new works for the financial year 2022-23

Department: Higher Education Department
Office: Principal, Govt. College for Women, Gandhi Nagar, Jammu.
Demand No: 27- Higher Education
Major Head: 4202- Capital outlay on Education, Sports, Art & Culture.
Minor Head: 203 University & Higher Education
Sub-Head/Detailed Head: 0297 State Plan University & Higher Education.

Activity Code:

5. No.	Name of the Work Activitywise (with BEAMS Code)	District	Location	Project Initiation Year	Original cost of the Project	Revised cost	Whether AA/TEC accorded	Cumulative Expenditu re ending March 2021	Approved Capex Budget 2021-22 &2022-23	Expenditu re ending August 2021	Anticipate d Expenditu re ending March 2022	Physical Status %	Propose d Capex Budget for ensuing year
1	HEDSS2021100663 Repair and renovation of Hostel Building at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	Mar-21	140.61	NA	WCG/202 1/5739 Dated 01- 02-2021	77.84	100	1.98	15.59	90%	20.09
	1			2	3	4	5	6	7	8	9		10

Y. M.

13

13

HEDSS2021100689	Construction of Lecture Hall block With Girls Common Room at GCW, Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	Dec-21	452.39	N/A	WCG/2021/561 6 Dated: 25-01-2021	126.51	75	100	100	165.49	In Progress	117.00
HEDSS2020100039	Improvement/Upgradation including water proofing in treses of 07 Blocks at GCW Gandhi Nagar Jammu.	Jammu	Gandhi Nagar	2019	121	121	WCG/350 7 Dated: 19-03-2020	120.64	17.59	Nil	Nil	N/A	95% Complete Bill Not Drawn	0
HEDSS2022100099	Repair & Renovation of Principal Office and staff room at GCW Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2021	20.7	N/A	WCG/ 2021/579 0-93 Dated: 25-02-2021	5.80	5.8	5.8	5.8	5.8	complete d	0
HEDSS20221100283	Development of Browsing Centre with 60KV Gen set Hot & Cold AC. at GCW Gandhi Nagar, Jammu	Jammu	Gandhi Nagar	2020	58.00	N/A		7.39	7.00	Nil	Nil	N/A	Complete d	0

Qui

(14)

(14)

	HEDSS2021100000	Jammu	Gandhi Nagar	2020	30.00	N/A	6.39	15.00	Nil	N/A	Complete	0
	Automation of Library and upgradation of Library/Laboratory at GCW Gandhi Nagar, Jammu											
	HEDSS2021100086	Jammu	Gandhi Nagar	2020	15.00	N/A	6.00	5.00	Nil	N/A	Completed	0
	Providing of Seating arrangements in newly constructed buildings GCW, Gandhi Nagar, Jammu											
	HEDSS2022100032	Jammu	Gandhi Nagar	2020	20.70	N/A	Nil	15	Nil	N/A	under process	0
	Development at Play Ground at GCW Gandhi Nagar Jammu											
	HEDSS2021100357	Jammu	Gandhi Nagar	2020	22.80	N/A	Nil	Nil	Nil	N/A	Nil	0
	construction of Toilet Block near warden Quarter at GCW Gandhi Nagar Jammu											
	White wash of at PSPS PG College for women Gandhi Nagar building for preparation of NAAC	Jammu	Gandhi Nagar									27.00
	Construction of NAAC											

11.10.21
 PSPS PG College
 for women Gandhi Nagar building for preparation of NAAC

73.94

16
Allotment 2018-19
BEAMS Copy

Annexure

16

Demand No 27 Higher Education Department
Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar
Major Head 2202 General Education
Sub Major Head 03 University And Higher Education
Minor Head 103 Government Colleges and Institutes
Group Head 0099 General
Sub Head 0534 Government Degree Colleges

Voted

Detail Head	Revised Estimates		Amount (Rs in Lakh)
	Previous	Current	Total
001-Salary	1774.580	1500.000	3274.580
002-Travel Expenses	1.320	0.000	1.320
006-Telephone	1.240	0.000	1.240
007-Office Expenses	1.500	0.000	1.500
008-Electricity Charges	9.740	0.000	9.740
009-Rent Rates And Taxes	1.960	0.000	1.960
010-Material And Supplies	6.060	0.000	6.060
011-Books Periodicals And Publication	2.740	0.000	2.740
014-Pol	0.500	0.000	0.500
020-Machinery And Equipment	0.840	0.000	0.840
022-Camps, Seminars And Conference	1.460	0.000	1.460
023-Maintenance & Repairs	37.500	0.000	37.500
054-Furniture And Furnishings	0.100	0.000	0.100
071-Medical Reimbursement	5.000	0.000	5.000
103-Office Equipments And Appliances,	0.350	0.000	0.350
Total	1844.890	1500.000	3344.890

(Rupees Fifteen Crore Only)

Order No:27 /bcahed1 HOD-RE/27 /2018-2019/12/1030

Financial Advisor / Chief Account Officer
Higher Education Department

Dated:28/12/2018



Annexure

Demand No 08 Finance Department
 Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar
 Major Head 2071 Pensions And Other Retirement Benefits
 Sub Major Head 01 Civil
 Minor Head 115 Leave Encashment Benefits
 Group Head 0099 General
 Sub Head 2190 Secretary Finance

Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
670-Leave Encashment	21.400	17.200	38.600
Total	21.400	17.200	38.600

(Rupees Seventeen Lakh Twenty Thousand Only)

Order No:bcahed1/HE/Acctts/bca/2018-2019/11/761

Financial Advisor / Chief Account Officer
Higher Education Department

Dated:29/11/2018



*BCAHED1/HE/ACCTTS/BCA/2018-



2019/11/761*

Annexure

Demand No 08 Finance Department
 Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar
 Major Head 2071 Pensions And Other Retirement Benefits
 Sub Major Head 01 Civil
 Minor Head 117 Government Contribution for Defined Contribution Pension Scheme
 Group Head 0099 General
 Sub Head 2327 Government Contribution

Voted

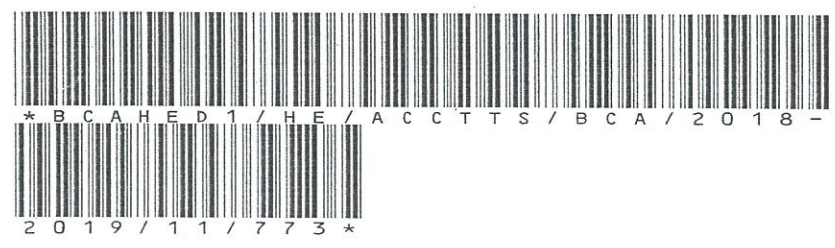
Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
641-Pensionary Charges	23.000	2.000	25.000
Total	23.000	2.000	25.000

(Rupees Two Lakh Only)

Order No:bcached1/HE/Acctts/bca/2018-2019/11/773

Financial Advisor / Chief Account Officer
Higher Education Department

Dated:29/11/2018



2019-2020

19

Annexure

Demand No 27 Higher Education Department
 Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar
 Major Head 2202 General Education
 Sub Major Head 03 University And Higher Education
 Minor Head 103 Government Colleges and Institutes
 Group Head 0099 General
 Sub Head 0534 Government Degree Colleges
 GNJHED0001 Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
001-Salary	708.000	234.180	942.180
002-Travel Expenses	0.300	0.000	0.300
006-Telephone	1.500	0.000	1.500
007-Office Expenses	2.000	0.000	2.000
008-Electricity Charges	50.000	0.000	50.000
010-Material And Supplies	10.500	0.000	10.500
011-Books Periodicals And Publication	9.000	0.000	9.000
014-Pol	1.400	0.000	1.400
020-Machinery And Equipment	7.000	0.000	7.000
021-Training	12.550	0.000	12.550
022-Camps, Seminars And Conference	65.000	0.000	65.000
023 Maintenance & Repairs	1.400	0.000	1.400
103-Office Equipments And Appliances	69.000	0.000	69.000
Total	937.650	234.180	1171.830

(Rupees Two Crore Thirty Four Lakh Eighteen Thousand Only)

Order No:27/JKUT/BCAHED1/UTHOD-BE/2019-2020/12/529

Director Finance
Higher Education Department

Dated:31/12/2019

27/JKUT/BCAHED1/UTHOD-BE/2019-2020/12/529

2019-2020

Annexure

20

Demand No 08 Finance Department

Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar

Major Head 2071 Pensions And Other Retirement Benefits

Sub Major Head 01 Civil

Minor Head 117 Government Contribution for Defined Contribution Pension Scheme

Group Head 0099 General

Sub Head 2327 Government Contribution

GNJHED0001 Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
641-Pensionary Charges	7.000	6.500	13.500
Total	7.000	6.500	13.500

(Rupees Six Lakh Fifty Thousand Only)

Order No 27/JKUT/BCAIED1/UTHOD-BE/2019-2020/12/484

Director Finance
Higher Education Department

Dated:31/12/2019

27/JKUT/BCAIED1/UTHOD-BE/2019-2020/12/484

Annexure

(21)

Division No	27	Higher Education Department
Officer Name	GNJHED0001	Govt. College for Women Gandhi Nagar
Major Head	4202	Capital Outlay On Education, Sports, Art And Culture
Sub Major Head	01	General Education
Minor Head	203	University and Higher Education
Group Head	0011	General
Sub Head	0297	State Plan University & Higher Education

Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
115-Works	0.000	8.500	8.500

(Rupees Eight Lakh Fifty Thousand Only)

Order No: pcahed1/HE/Plan/2019-2020/3/107
Dated: 20/03/2019

Annexure B

State Sector Capex Budget 2018-2019

Head of Development	State Share												Total Capex
	Regular Schemes			NEGOTATED LOAN			CSS			PMDP			
	Prevoius	Current	Total	Prevoius	Current	Total	Prevoius	Current	Total	Prevoius	Current	Total	
270E-Modernization of Capital Assets	0.00	8.500	8.500	0.000	0.000	0.00	0.000	0.000	0.00	0.000	0.000	0.00	8.50
Total			8.500			0.00			0.000			0.00	8.500

Order No: pcahed1/HE/Plan/2019-2020/3/107
Dated: 20/03/2019

Assistant Director(Planning)
Higher Education Department



* P C A H E D 1 / H E / P L A N / 2 0 1 9 - 2 0 2 0 / 3 / 1 0 7 *

Annexure

Demand No 10 Law Department
 Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar
 Major Head 2015 Elections
 Sub Major Head 00
 Minor Head 102 Electoral Officers
 Group Head 0099 General
 Sub Head 0493 Chief Electoral Officer

Voted

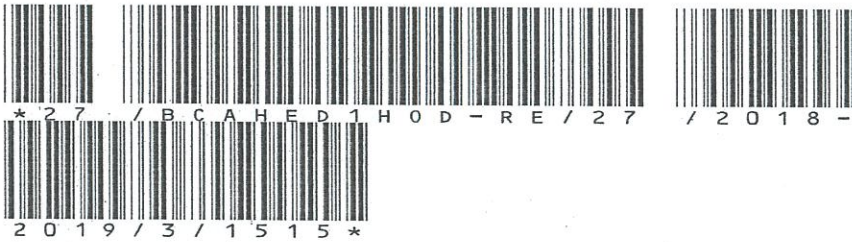
Detail Head	Revised Estimates		Amount (Rs in Lakh)	
	Previous	Current	Total	
094-Elections To The Parliament/Assembly	0.000	0.500	0.500	0.500
Total	0.000	0.500	0.500	0.500

(Rupees Fifty Thousand Only)

Order No:27 /bcahed1HOD-RE/27 /2018-2019/3/1515

Financial Advisor / Chief Account Officer
Higher Education Department

Dated:15/03/2019



Annexure

Demand No. 08 Finance Department
 Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar
 Major Head 2071 Pensions And Other Retirement Benefits
 Sub Major Head 01 Civil
 Minor Head 117 Government Contribution for Defined Contribution Pension Scheme
 Group Head 0099 General
 Sub Head 2327 Government Contribution
Voted

Detail Head	Revised Estimates		Amount (Rs in Lakh)	
	Previous	Current	Total	
641-Pensionary Charges	40.000		15.000	55.000
Total	40.000		15.000	55.000

(Rupees Fifteen Lakh Only)

Order No:27 /bcahed1 HOD-RE/27 /2018-2019/3/1372

Financial Advisor / Chief Account Officer
Higher Education Department

Dated:01/03/2019



2020-2021

24

Annexure

Demand No	27	Higher Education Department
Officer Name	GNJHED0001	Govt. College for Women Gandhi Nagar
Major Head	2202	General Education
Sub Major Head	03	University And Higher Education
Minor Head	103	Government Colleges and Institutes
Group Head	0099	General
Sub Head	0534	Government Degree Colleges
	GNJHED0001	Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
001-Salary	2260.000	180.000	2440.000
002-Travel Expenses	1.200	0.000	1.200
003-Leave Travel Concession	3.000	0.000	3.000
006-Telephone	0.750	0.000	0.750
007-Office Expenses	4.500	0.000	4.500
008-Electricity Charges	45.000	0.000	45.000
010-Material And Supplies	39.500	0.000	39.500
011-Books Periodicals And Publication	7.000	0.000	7.000
014-Pol	1.000	0.000	1.000
020-Machinery And Equipment	29.500	0.000	29.500
022-Camps, Seminars And Conference	1.000	0.000	1.000
023-Maintenance & Repairs	0.400	0.000	0.400
103-Office Equipments And Appliances	15.550	0.000	15.550
Total	2408.400	180.000	2588.400

(Rupees One Crore Eighty Lakh Only)

Order No:27/JKUT/BCAHED1/UTHOD-BE/2020-2021/2/3862

Director Finance
Higher Education Department

Dated:18/02/2021

27/JKUT/BCAHED1/UTHOD-BE/2020-2021/2/3862

Annexure

2020 - 2021

25

Demand No 08 Finance Department
Officer Name GNJHED0001 Govt. College for Women Gandhi Nagar
Major Head 2071 Pensions And Other Retirement Benefits
Sub Major Head 01 Civil
Minor Head 117 Government Contribution for Defined Contribution Pension Scheme
Group Head 0099 General
Sub Head 2327 Government Contribution
GNJHED0001 Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
641-Pensionary Charges	41.200	8.000	49.200
Total	41.200	8.000	49.200

(Rupees Eight Lakh Only)

Order No:27/JKUT/BCAHED1/UTHOD-BE/2020-2021/2/3525

Director Finance
Higher Education Department

Dated:07/02/2021

27/JKUT/BCAHED1/UTHOD-BE/2020-2021/2/3525

Government of Jammu and Kashmir
Civil Secretariat, Higher Education Department

Annexure I
Annexure to Finance Deptt. No.27 FD-VII-Bgt.

Activity 2710050 Major Repairs/Renovation of non functional building
Sector 79 Social Sector

GNJHED0001 Govt. College for Women Gandhi Nagar
27 Higher Education Department
4202 4202 Capital Outlay On Education, Sports, Art And Culture
01 01 General Education
203 203 University and Higher Education
0011 0011 General
0297 0297 State Plan University & Higher Education

Amount (Rs in Lakh)

Detail Head Description	Previous Amount	Current Amount	Total Amount
115 Works	764.32	118.28	882.59

Order No:- 27/JKUT/BCAHED1/UTHOD-RE/2020-2021/3/4913

OrderDate 3/26/2021 11:18:53PM

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Director Finance

Higher Education Department

Annexure II
Annexure to Finance Deptt. No. FD-VII-Bgt.

Amount (Rs in Lakh)

Work Code Description	Previous Amount	Current Amount	Total Amount
HEDSS2021100086 Providing of Seating arrangements in newly constructed buildings GWC Gandhinagar	7.50	7.50	15.00
HEDSS2021100357 Construction of Toilet block near Warden Quarter at GCW Gandhinagar Jammu	10.78	10.78	21.55
HEDSS2021100689 Construction of Classroom Block with girls common room at GCW Gandhinagar Jammu	100.00	100.00	200.00
OTHERWORKS	646.04	0.00	646.04
Total Amount	764.32	118.28	882.59

Order No:- 27/JKUT/BCAHED1/UTHOD-RE/2020-2021/3/4913

OrderDate 3/26/2021 11:18:53PM

Director Finance
Higher Education Department

Welcome

Annexure

Demand No	27	Higher Education Department
Officer Name	GNJHED0001	Govt. College for Women Gandhi Nagar
Major Head	2202	General Education
Sub Major Head	03	University And Higher Education
Minor Head	103	Government Colleges and Institutes
Group Head	0099	General
Sub Head	0534	Government Degree Colleges
	GNJHED0001	Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
001-Salary	2555.230	0.000	2555.230
002-Travel Expenses	1.400	0.000	1.400
006-Telephone	0.850	0.000	0.850
007-Office Expenses	5.300	0.000	5.300
008-Electricity Charges	47.500	0.000	47.500
010-Material And Supplies	13.750	1.000	14.750
011-Books Periodicals And Publication	11.000	2.000	13.000
014-Pol	0.800	0.000	0.800
020-Machinery And Equipment	14.000	0.000	14.000
022-Camps, Seminars And Conference	1.250	0.000	1.250
023-Maintenance & Repairs	0.400	0.000	0.400
103-Office Equipments And Appliances,	5.600	0.000	5.600
Total	2657.080	3.000	2660.080

(Rupees Three Lakh Only)

Order No:27/JKUT/BCAHED1/UTHOD-RE/2021-2022/3/6045

Director Finance
Higher Education Department

Dated:28/03/2022

27/JKUT/BCAHED1/UTHOD-RE/2021-2022/3/6045

Government of Jammu and Kashmir
Civil Secretariat, Higher Education Department

Annexure I
Annexure to Finance Deptt. No.27 FD-VII-Bgt.

Activity	2710050	Major Repairs/Renovation of non functional building
Sector	79	Social Sector

GNJHED0001 Govt. College for Women Gandhi Nagar
 27 27 Higher Education Department
 4202 4202 Capital Outlay On Education, Sports, Art And Culture
 01 01 General Education
 203 203 University and Higher Education
 0011 0011 General
 0297 0297 State Plan University & Higher Education

Amount (Rs in Lakh)

Detail Head Description	Previous Amount	Current Amount	Total Amount
115 Works	350.69	9.50	360.19

Order No:- 27/JKUT/BCAHED1/UTHOD-BE/2021-2022/12/4380

OrderDate 12/9/2021 2:07:18PM

Director Finance
Higher Education Department

Annexure II
Annexure to Finance Deptt. No. FD-VII-Bgt.

Amount (Rs in Lakh)

Work Code Description	Previous Amount	Current Amount	Total Amount
HEDSS2020100287 Establishment of skill Centre (Spoke) Fine Arts, Music and Languages at GCW Gandhinagar jammu	0.00	2.50	2.50
HEDSS2021100283 Development of Browsing centre with 60 KV Genset, hot & cold AC at GDC for Women, Gandhinagar, Jammu	0.00	7.00	7.00
OTHERWORKS	350.69	0.00	350.69
Total Amount	350.69	9.50	360.19

Order No: 27/JKUT/BCAHED1/UTHOD BE/2021-2022/12/4380

OrderDate 12/9/2021 2:07:18PM

Director Finance
Higher Education Department

Welcome

Order No: 27/JKUT/BCAHED1/UTHOD BE/2021-2022/12/4380

OrderDate 12/9/2021 2:07:18PM

Welcome

Annexure

Demand No	27	Higher Education Department
Officer Name	GNJHED0001	Govt. College for Women Gandhi Nagar
Major Head	2202	General Education
Sub Major Head	03	University And Higher Education
Minor Head	103	Government Colleges and Institutes
Group Head	0099	General
Sub Head	0534	Government Degree Colleges
	GNJHED0001	Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
001-Salary	2099.870	400.000	2499.870
002-Travel Expenses	1.000	0.000	1.000
006-Telephone	0.750	0.000	0.750
007-Office Expenses	4.150	0.000	4.150
008-Electricity Charges	48.000	0.000	48.000
010-Material And Supplies	12.000	0.000	12.000
011-Books Periodicals And Publication	8.000	0.000	8.000
014-Pol	0.800	0.000	0.800
020-Machinery And Equipment	20.000	0.000	20.000
022 Camps, Seminars And Conference	1.200	0.000	1.200
037-Professional And Special Service Charges	0.200	0.000	0.200
054-Furniture And Furnishings	2.000	0.000	2.000
071 Medical Reimbursement	0.500	0.000	0.500
103-Office Equipments And Appliances,	4.000	0.000	4.000
Total	2202.470	400.000	2602.470

(Rupees Four Crore Only).

Order No:27/JKUT/BCAHED1/UTHOD-BE/2022-2023/1/3612

Director Finance
Higher Education Department

Dated:10/01/2023

27/JKUT/BCAHED1/UTHOD-BE/2022-2023/1/3612

Annexure

Demand No	08	Finance Department
Officer Name	GNJHED0001	Govt. College for Women Gandhi Nagar
Major Head	2071	Pensions And Other Retirement Benefits
Sub Major Head	01	Civil
Minor Head	117	Government Contribution for Defined Contribution Pension Scheme
Group Head	0099	General
Sub Head	2327	Government Contribution
	GNJHED0001	Voted

Detail Head	Amount (Rs in Lakh)		
	Previous	Current	Total
641-Pensionary Charges	95.640	15.000	110.640
Total	95.640	15.000	110.640

(Rupees, Fifteen Lakh Only)

Order No:27/JKUT/BCAHED1/UTHOD-BE/2022-2023/1/3513

Director Finance
Higher Education Department

Dated:10/01/2023

27/JKUT/BCAHED1/UTHOD-BE/2022 2023/1/3513

RECEIPTS

LOCAL FUND ENTRIES IN THE CASH BOOK

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
21 ⁰⁷ / ₁₈		Amount Received from Adm Fees BA/Bsc/Bcom I st Semester Session 2018-19	5970	5170820		5170820	23
				1200320		1200320	
23 ⁰⁷ / ₁₈		Amount Received from Adm Fees BA/Bsc/Bcom I st Sem Semester Session 2018-19					
				825440		825440	
25 ⁰⁷ / ₁₈		Amount Received from Adm Fees BA/Bsc/Bcom I st Sem Semester Session 2018-19					
				836000		836000	
27 ⁰⁷ / ₁₈		Amount Received from Adm Fees BA/Bsc/Bcom I st Sem Semester Session 2018-19					
				522720		522720	
				5970	0549310	0555280	22

Principal
Govt. College for Women
Ladahi Nagar, Jammu.

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
24/12/18		Amount Received from Ladakh College University Section on A/c of Group Insurance for 1 st Semester Semester 2018-19	5978	2032215	33	2032222	33
				51480		51480	
				Principal Govt. College for Women Gandhi Nagar, Jammu			
25/12/18		Bank Interest M/A Dec 2018		79486		79486	
				Principal Govt. College for Women Gandhi Nagar, Jammu			
25/12/18		Best Amount Received from Cluster University ON A/C of Adm Fees. 1st Sem		4549460		4549460	
				Principal PRINCIPAL Govt. College for Women Gandhi Nagar, Jammu			
			5978	12717721	53	12723699	53
				Principal Govt. College for Women Gandhi Nagar, Jammu			

Cash Book

RECEIPTS

Month & Date	Vr. No.	PARTICULARS	Folio	CASH-Bk		BANK-Bk	
				AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		C.B.F.	NIL			85,95,429=00	
24/7/2019		Amount received from the students of 5th Semester on acc of Admission fee for the session 2019-20 and deposited into the BANK				308400=00	
							Principal Govt. College for Women Gandhi Nagar, Jammu
24/7/2019		Amount received from the students of 5th Semester on acc of Admission fee for the session 2019-20 and deposited into the BANK.				46,641=00	
							Principal Govt. College for Women Gandhi Nagar, Jammu
		TOTAL Receipts	NIL			89,50,470=00	
							Principal Govt. College for Women Gandhi Nagar, Jammu

Cash Book

RECEIPTS

(41)

Month & Date	Vr. No.	PARTICULARS	Folio	CASH AMOUNT		BANKAL TOTAL	
				Rs.	P.	Rs.	P.
		C.B.F.		Nil		66,23,598	00
2/9/2019		Amount Received from Cluster University on etc Insurance of I, IIIrd, 5th Semester Students for the Session 2019-20 through BANK Transfer.				10,00,000	00
		T. Receipt		Nil		76,23,598	00

Principal
Govt. College for Women
Gandhi Nagar, Jammu

Principal
Govt. College for Women
Gandhi Nagar, Jammu

Cash Receipt

Govt. College for Women
Gandhi Nagar, Jammu
NIN No. 1700/2019
Five Hundred and Seventy
Three only
9573

AMOUNT		TOTAL	
Rs.	P.	Rs.	P.

Month & Date
Yr. No.



Bank Seal & Signature
(Carrier)

27/9/19 By Instt. as per Bank state-
ment enclosed for the 27/9/19 Nil 60643.00
Principal
Govt. College for Women
Gandhi Nagar, Jammu

17/10/19 Amount Received from the
Student of 5th Semester
on A/c of Admission fees session
2019-20 and deposited into
Yr Bank Nil 9573.00
Principal
Govt. College for Women
Gandhi Nagar, Jammu

Total Receipt Nil 75050.35

Principal
Govt. College for Women
Gandhi Nagar, Jammu

RECEIPTS

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs. <i>Cash A/c</i>	P.	Rs. <i>Bank A/c</i>	P.
02 04/2020		CIBF Amount Received from Cluster University of Jammu on A/c of Adm Fees UG Ist Semester Session 2019-20		NIL		6446581	52
04/20		Amount Received from Cluster University of JMU on A/c of Adm Fees UG 3rd Sem Session 2019-20		NIL		5840860	
							<i>Rn</i> Principal Govt. College for Women Gandhi Nagar, Jammu
04/20		Amount Received from Cluster University of Jmu on A/c of Adm Fees UG 5th Sem. Session 2019-20		NIL		9643800	
							<i>Rn</i> Principal Govt. College for Women Gandhi Nagar, Jammu
04/20		Amount Received from Cluster University of Jmu on A/c of Adm Fees for UG HONS 1st Semester Session 2019-20		NIL		9559180	
							<i>Rn</i> Principal Govt. College for Women Gandhi Nagar, Jammu
04/20		Amount Received from Cluster University of Jmu on A/c of Adm Fees for UG Hons 3rd Sem. Session 2019-20		NIL		372520	
							<i>Rn</i> Principal Govt. College for Women Gandhi Nagar, Jammu
04/20		Amount Received from Cluster University of Jmu on A/c of Adm Fees for UG Hons 3rd Sem. Session 2019-20		NIL		2780800	
							<i>Rn</i> Principal Govt. College for Women Gandhi Nagar, Jammu
		Total Receipt					<i>Rn</i> Principal Govt. College for Women Gandhi Nagar, Jammu
							<i>Rn</i> Principal Govt. College for Women Gandhi Nagar, Jammu

Principal Nil
Govt. College for Women
Gandhi Nagar, Jammu
Rs 3214021=55

Cash Book

RECEIPTS

44

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs. Cash A/c	P.	Rs. Bank A/c	P.
02 04/2020		C.B.F Amount Received from Clusters University of Jm on A/c of Adm fees for UG 1st Sem th Semester Session 2019-20		NIL	Rs	32,14,1021	253
04 04/2020		Amount Received from cluster university of Jm on A/c of Adm fees. for PG 1st Sem. Session 2019-20		NIL		260260.	
							Principal Govt. College for Women Gandhi Nagar, Jammu
04 04/2020		Amount Received from Clusters University of Jm on A/c of Adm fees. for PG 3rd Semester Session 2019-20		NIL		92660.	
							Principal Govt. College for Women Gandhi Nagar, Jammu
							Principal Govt. College for Women Gandhi Nagar, Jammu
							Principal Govt. College for Women Gandhi Nagar, Jammu
		Total Receipt		NIL		32625141	252
							Principal Govt. College for Women Gandhi Nagar, Jammu

Cash Book

RECEIPTS

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		C.B.B.F				19562942.53	
26/11/2020		Amount received from Cluster university of Jammu on a/c of transfer of funds as taken money for insurance of students vide no.:- CLUJ/Accts/2020-21/1012-19 dt.:-26/11/2020				1000000/-	
						20562942.53	

Principal
Govt College for Women
Danda Nagar, Jammu

Principal
Govt College for Women
Danda Nagar, Jammu

Cash Book

RECEIPTS

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		Previous Bal				19607511	53
16/2/2021		<p>amt received from J&K Bank, cluster university, Baramulla, Jma on a/c of Pool Fund share of Semesters 3rd & 5th for the session 2020-21 vide invoice no: CLUJ/ Accts/2020-21/ 1632 dt 15-2-2021.</p> <p>3rd. Dem 2806050 5th 8th 4184700 Ttd. = 6990750=</p>				6990750	
		Total				26598261	53

[Signature]
Principal

Govt. College for Women
Gandhi Nagar, Jammu

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Principal

Govt. College for Women
Gandhi Nagar, Jammu

Cash Book

47

RECEIPTS

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		Previous Bal				19411281	53
21 ³ / ₂₀₂₁		Interest as per the Bank Statement				182150	-
23 ³ / ₂₀₂₁		Received from cluster university of Jm on a/c of Electricity charges				1332536	-
		Received on a/c of fee from B.M/BSU B.com / @tu with part I, III, V semesters for the Session 2020-21 as per Bank Statement				20592210	-
		Total				41518177	53

[Signature]
Principal
Govt. College for
Gandhi Nagar, Jammu

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Principal
Govt. College for
Gandhi Nagar, Jammu

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Principal
Govt. College for
Gandhi Nagar, Jammu

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Principal
Govt. College for Women
Gandhi Nagar, Jammu

Cash Book

RECEIPTS

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		Previous Bal				399550	93-53
		Received on a/c of fee from B.A/ B.Sc/B.Com students I, II, & III Semesters for the Session 2020-21 as per the Bank Statement-				66000-	
15/1/2021		As per Bank Statement				10250	
		Total				40031343	53

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Principal

Govt. College for Women
Gandhi Nagar, Jammu

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Principal

Govt. College for Women
Gandhi Nagar, Jammu


[Signature]
Principal

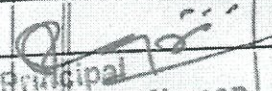
Govt. College for Women
Gandhi Nagar, Jammu

Cash Book

RECEIPTS

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		Previous Bal				27860894.53	
		Received on a/c of B.A./D.S.L/B.Lon/ B.A Hon's Students I, III & V Semesters for the Session 2020-21 as per the bank statement				19500-	
		Total				27880394.53	


Principal
Govt. College for Women
Gandhi Nagar, Jammu


Principal
Govt. College for Women
Gandhi Nagar, Jammu

Cash Book

RECEIPTS

52

315800

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		prev. Balance				21732892.53	
9/2/2022		Amount received from cluster university on a/c of college student fee for all session 2021-22 as per the bank statement.					
		<u>Sr. No.</u> <u>Amount</u>					
		1. 6020800 UG 3rd Sem.				13080440/=	
		2. 425680 UG HONS					
		3. 123520 PG 3rd Sem.					
		4. 6200880 CLUJ UG HONS 5th Sem.					
		5. 309560 WCG 5th Sem.					
		Total 13080440/=					
		Total				34813312.53	

Principal
P. S. P. S.
Govt. P.G. College for W.
Gandhi Nagar Jamm

Principal
P. S. P. S.
Govt. P.G. College for W.
Gandhi Nagar Jamm

RECEIPTS

(54)

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		How Balance				2929463.53	
8/10/2022		Amount received from Cluster University of Jammu on a/c of Transfer of Funds as taken money for Insurance of Students vide No. CLUJ/Accts/2022-23/1324-31 d- Dt. 27-10-2022.				10,00,000.00	
		Total				2929463.53	

Principal
P. S. P S
Govt. P.G. College for Women
Gandhi Nagar, Jammu

Principal
Padma Sri Padma Sachdev
Govt. P.G. College for Women
Gandhi Nagar, Jammu

Month & Date	Vr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	Mo & Da
				Rs.	P	Rs.	
		Pre Balance				17200	31/12
8/3/2023		Amount recieved from Cluster University on A/c of College Students fees of University fund under PG Course of Sem: 1st session 2022-23 vide letter no/CLUJ/Accts/2022-23/6423 dt: 08-08-2023 as per bank statements				⇒ 17200.00	
		S.No. Amount					
		1, 77200.00					
						Principal P S P S. Govt. P.G. College for Women Gandhi Nagar, Jammu	
2/5/2023		Amount recieved from Cluster University on A/c of College Students Fee of University fund Under UG Course of Sem 1st session 2022-23 vide letter No: CLUJ/Accts/2022-23/6419 dt: 08-08-2023 as per bank statement				⇒ 2391620.00	
		S.No. Amount					
		1, 2391620.00					
						Principal P S P S. Govt. P.G. College for Women Gandhi Nagar, Jammu	
		Total				2408820.00	
						Principal Padma Shri Padma Sachdev Govt. P.G. College for Women Gandhi Nagar, Jammu	

86
TOTAL

Month & Date	Sr. No.	PARTICULARS	Folio	AMOUNT		TOTAL	
				Rs.	P.	Rs.	P.
		Peri Balance.					⇒ 13839505.53
10/3/2023		Amount received from Cluster University on a/c of College students fee of University fund under UG, UG. Hons + PG Courses of sem-3rd session 2022-23 vide letter no/CLUJ/Accts/2022-23/6522 dt. 09-03-2023 as per bank statement					
		S.No. Amount					⇒ 7480060.00
		1, 6791420.00 UG,					
		2, 495640.00 UG Hons.					
		3, 193000.00 PG.					
		Total Amount 7480060.00					
							Principal P.S.P.S. Govt. P.G. College for Women Gandhi Nagar, Jammu
10/3/2023		Amount received from Cluster University on a/c of College students fee of University fund under UG + UG Honours Courses of Sem 5th session 2022-23 vide letter no/CLUJ/Accts/2022-23/6516 dt. 9-3-2023 as per bank statement					⇒ 6294940.00
		S.No Amount					
		1, 5878120.00 UG					
		2, 416760.00 UG Hons					
		Total Amount 6294940.00					
							Principal P.S.P.S. Govt. P.G. College for Women Gandhi Nagar, Jammu
		Total					⇒ 27614505.53
							Principal Padma Shri Padma Sachdev Govt. P.G. College for Women Gandhi Nagar, Jammu

FUNDS → DST

(57)

J&K State Science, Technology, & Innovations Council
Department of Science and Technology
5-B/1, Gandhi Nagar, Jammu

Principal,
Govt. College for Women,
Gandhi Nagar,
Jammu.

No : JKST&IC/J/2018/ 201 - 203

Dated: 28/09-2018

Sub: Organizing of S&T activities.

Ref: 1. Order No. JKST&IC-96 of 2018 Dated: 18/09/2018 (copy enc. used)

Sir,

Kindly find enclosed the details of guidelines for controlling expenditure for organizing activities vide order No. JKST&IC-96 of 2018 as Annexure.

Encl: Two leaves

Yours faithfully,



Assistant Director

Copy to :

1. Joint Director, JKST&IC, Department of Science and Technology, Bemina, Srinagar.
2. Dr. Meenu Ahrol and all other S&T Programme Coordinators.

5	Principal, Govt. Degree College, Doda	0749040500000032	J&K Bank, Nagree, Doda	JAKA0NAGREE	0.40
6	Principal, Govt. P.G. College for Women Gandhi Nagar, Jammu	007740100001406	J&K Bank, Gandhi Nagar, Jammu	JAKA0GANDHI	0.12
7	Principal, Govt. P.G. College for Women Gandhi Nagar, Jammu	007740100001406	J&K Bank, Gandhi Nagar, Jammu	JAKA0GANDHI	0.10
8	Principal, Govt. P.G. College for Women Gandhi Nagar, Jammu	007740100001406	J&K Bank, Gandhi Nagar, Jammu	JAKA0GANDHI	0.10
9	Principal, Govt. P.G. College for Women Gandhi Nagar, Jammu	007740100001406	J&K Bank, Gandhi Nagar, Jammu	JAKA0GANDHI	0.12
10	Principal, Govt. P.G. College for Women Gandhi Nagar, Jammu	007740100001406	J&K Bank, Gandhi Nagar, Jammu	JAKA0GANDHI	0.11
11	Principal,	0360010100001255	J&K BANK, Nowgam	JAKA0NOWGAM	0.20

59

Mobile No: 9419102359
 E-Mail: principal@gcwgandhinagar.com
 Fax/Land Line No 01912435158

OFFICE OF THE PRINCIPAL
 GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGAR JAMMU
 (CONSTITUENT COLLEGE OF CLUSTER UNIVERSITY OF JAMMU)

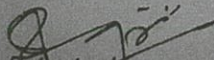
UTILIZATION CERTIFICATE

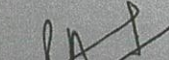
No. : WCG / 9135,
 Dated: 05/01/2022

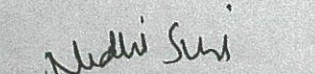
Title of the Project/Scheme	National Mathematics Day on the theme "Mathematics is a door and key to sciences"
Name of the Institution	Govt. P.G College for Women Gandhi Nagar Jammu
Nodal Officer/Principal	Dr Sangita Nagari, Principal
J&K ST and IC Sanction Order No. & Date	J&K ST and IC/NMD-2019 Dated 26.02.2020
Total amount sanctioned for the seminar/workshop/conference	Rs 10,000/-
Actual Expenditure Incurred	Rs 10,000/-
Excess	Nil

CERTIFICATE

This is to certify that the above expenditure of Rs. 10,000/- is incurred as per the financial rules (Bills and vouchers verified)


Principal


Convenor


Organizing Secretary

60

Mobile No: 9419102359

E-Mail: principal@gcwgandhinagar.com

Fax/Land Line No 01912435158

OFFICE OF THE PRINCIPAL
GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGAR JAMMU
(CONSTITUENT COLLEGE OF CLUSTER UNIVERSITY OF JAMMU)

No: WCG/9134

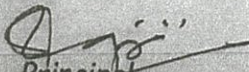
Dated: 05/01/2022

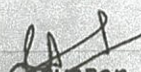
UTILIZATION CERTIFICATE

Title of the Project/Scheme	National Mathematics Day on the theme "Mathematical and Scientific Wisdom in Every Day Life"
Name of the Institution	Govt. P.G College for Women Gandhi Nagar Jammu
Nodal Officer/Principal	Dr Sangita Nagari, Principal
J&K ST and IC Sanction Order No. & Date	J&K ST and IC/NMD-2019 Dated 26.02.2020
Total amount sanctioned for the seminar/workshop/conference	Rs 10,000/-
Actual Expenditure Incurred	Rs 10,000/-
Excess	Nil

CERTIFICATE

This is to certify that the above expenditure of Rs. 10,000/- is incurred as per the financial rules (Bills and vouchers verified)


Principal


Convener


Organizing Secretary

61

Mobile No: 9419102359
 E-Mail: principal@gcwgandhinagar.com
 Fax/Land Line No 01912435158

OFFICE OF THE PRINCIPAL
 GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGAR JAMMU
 (CONSTITUENT COLLEGE OF CLUSTER UNIVERSITY OF JAMMU)

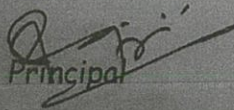
No. :- WCG/9133
 Dated :- 05/01/2022

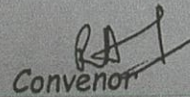
UTILIZATION CERTIFICATE

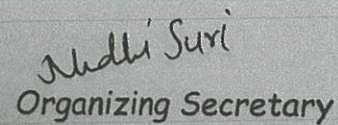
Title of the Project/Scheme	National Mathematics Day on the theme " Women in Science and Technology"
Name of the Institution	Govt. P.G College for Women Gandhi Nagar Jammu
Nodal Officer/Principal	Dr Sangita Nagari, Principal
J&K ST and IC Sanction Order No. & Date	J&K ST and IC/NMD-2019 Dated 26.02.2020
Total amount sanctioned for the seminar/workshop/conference	Rs 11,000/-
Actual Expenditure Incurred	Rs 11,000/-
Excess	Nil

CERTIFICATE

This is to certify that the above expenditure of Rs. 11,000/- is incurred as per the financial rules (Bills and vouchers verified)


Principal


Convenor


Organizing Secretary

63

OFFICE OF THE PRINCIPAL
GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGAR JAMMU
(CONSTITUENT COLLEGE OF CLUSTER UNIVERSITY OF JAMMU)


No: WCG/9131
Dated: 5/01/2022


UTILIZATION CERTIFICATE

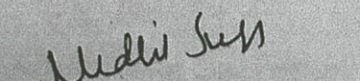
Title of the Project/Scheme	National Mathematics Day on the theme " Mathematical the language of Logical Minds"
Name of the Institution	Govt. P.G College for Women Gandhi Nagar Jammu
Nodal Officer/Principal	Dr Sangita Nagari, Principal
J&K ST and IC Sanction Order No. & Date	J&K ST and IC/NMD-2019 Dated 26.02.2020
Total amount sanctioned for the seminar/workshop/conference	Rs 12,000/-
Actual Expenditure Incurred	Rs 12,000/-
Excess	Nil

CERTIFICATE

This is to certify that the above expenditure of Rs. 12,000/- is incurred as per the financial rules (Bills and vouchers verified)


Principal


Convenor


Organizing Secretary

J&K Govt. Degree Colleges (Adoption of
UGC Revised Pay Levels) Rules 2018

64



GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Srinagar/Jammu

NOTIFICATION

Srinagar, the 31 May, 2018.

SRO- 243 - In exercise of the powers conferred by the proviso to section 124 of the Constitution of Jammu & Kashmir, the Governor is pleased to make the following rules, namely:-

1. *Short title & commencement:-*

- i. These Rules shall be called the Jammu & Kashmir Government Degree Colleges (Adoption of UGC Revised Pay Levels) Rules 2018.
- ii. These Rules shall come into force from 1st day of January, 2016.

2. *Application.* - These rules shall apply to the faculty members and members of Library & Physical Education Service of Government Degree Colleges who were in service on 01.01.2016 holding or would have, but for their deputation or posting outside their parent cadre, held such posts either in substantive, officiating or temporary capacity;

Provided that with effect from the commencement of these rules, the organisational hierarchy of the faculty members of the Government Degree Colleges shall be as under: -

- i. Assistant Professors,
- ii. Associate Professors, and
- iii. Professors.

Provided further there shall be no change in the present designations in respect of Library and Physical Education Officers at various levels;

Provided also that the revised hierarchy shall be adopted in respect of the Government Degree Colleges subject to such recruitment, promotion, selection process and criteria thereof as may be prescribed for the purpose by the UGC/MHRD.

3. *Definitions.* - In these rules unless the context otherwise requires:-

- a. "**Degree College**" means a Government College established as such by the Government;
- b. "**Faculty Member**" means & includes a Professor, Associate Professor, Assistant Professor or any other employee notified by the Government as Faculty Member, or Teacher of the College and includes the Principal of the College;
- c. "**UGC**" means the University Grants Commission of India;
- d. "**UGC Pay Scale/ Structure**" means the pay scale / pay structure adopted by the University Grants Commission of India;

- e. "Existing basic pay" means the pay drawn in the prescribed existing Pay Band and Grade Pay or Pay drawn in the existing pay scale;
- f. "Existing Pay Band and Grade Pay" means the Pay Band and the Grade Pay applicable to the post held as on the date immediately before the commencement of these rules;
- g. "Existing scale" means the pay scale applicable to the post held as on the date immediately before the date of commencement of these rules;
- h. "Existing pay structure" means the present system of Pay Band and Grade Pay or the Pay Scale applicable to the post held as on the date immediately before the commencement of these rules ;
- i. "Existing emoluments" mean the sum of (i) existing basic pay and (ii) existing dearness allowance as on 1st day of January, 2016;
- j. "Pay matrix" means Matrix specified in the Schedule, with Levels of Pay arranged in vertical cells as assigned to corresponding existing Pay Band and Grade Pay or existing scale;
- k. "Academic Level" in the Pay Matrix means the Level corresponding to the existing Pay Band and Grade Pay or existing scale as specified in the Schedule;
- l. "Pay in the Academic level" means pay in the appropriate Cell of the Level as specified in the Schedule;
- m. "Revised pay structure" in relation to a post means the Pay Matrix and the Levels specified therein corresponding to the existing Pay Band and Grade Pay or existing scale of the post unless a different revised Level is notified separately for that post;
- n. "Basic pay" in the revised pay structure means the pay drawn in the prescribed Academic Level in the Pay Matrix;
- o. "Revised emoluments" means the pay in the Academic Level in the revised pay structure; and
- p. "Schedule" means the Schedule appended to these rules as **Annexure-I**.

4. Revised Pay structure for faculty members and equivalent positions:

- (1) The revised pay structure for different categories of Faculty Members (Teachers) and equivalent positions shall be as under:-
 - (i) Revised Pay structure for Faculty Members (Teachers) in Government Degree Colleges:

Designation	Existing Pay Band & Grade Pay	Revised Pay Level
Assistant Professor	PB ₹15,600 - 39,100 GP ₹6000	Academic Level 10
Assistant Professor	PB ₹15,600 - 39,100 GP ₹7000	Academic Level 11
Assistant Professor	PB ₹15,600 - 39,100 GP ₹8000	Academic Level 12
Associate Professor	PB ₹37,400- 67,000 GP ₹9000	Academic Level 13A
Professor	PB ₹37,400- 67,000 GP ₹10000	Academic Level 14



(ii) Revised Pay for Librarians in Government Degree Colleges:

Designation	Existing Pay Band & Grade Pay	Revised Pay Level
Librarian	PB ₹ 15,600 - 39,100 GP ₹6000	Academic Level 10
Librarian (Sr. Scale)	PB ₹ 15,600-39,100 GP ₹7000	Academic Level 11
Librarian (Selection Grade)	PB ₹15,600 - 39,100 GP ₹8000	Academic Level 12
Librarian (Selection Grade)	PB ₹37,400- 67,000 GP ₹9000	Academic Level 13A

(iii) Revised Pay for Officers of Physical Education & Sports in Government Degree Colleges:

Designation	Existing Pay Band & Grade Pay	Revised Pay Level
PTI	PB ₹15,600- 39,100 GP ₹6000	Academic Level 10
PTI (Senior Scale)	PB ₹15,600 - 39,100 GP ₹7000	Academic Level 11
PTI (Selection Grade)	PB ₹15,600 - 39,100 GP ₹8000	Academic Level 12
PTI (Selection Grade)	PB ₹37,400- 67,000 GP ₹9000	Academic Level 13A

(iv) Revised Pay of Principals in Colleges: The pay of Principals in Under Graduate and Post Graduate Colleges shall be as under:

- i. **Under Graduate Colleges.** - The pay of Principals shall be equivalent to the pay of Associate Professor i.e. Academic Level 13A with Entry Pay of ₹1,31,400/-, with the existing special allowance of ₹2000/- per month.
- ii. **Post Graduate Colleges.** - The pay of Principals shall be equivalent to the pay of Professor i.e. at Academic Level 14 with Entry Pay of ₹1,44,200/-, with the existing special allowance of ₹3000/- per month.
- iii. The existing pay scale of person appointed as Principal shall be protected.
- iv. Principals would continue to have lien in their main academic post where they would continue to get notional promotions while they are functioning as Principals. After completion of their tenure as Principals, they would go back to their academic post and draw salary due in such respective academic posts, and would not continue to have the Principals' Pay.

(2) The Pay Matrix based on the above propositions on Academic Levels/ Cells and Entry Pay is at **Annexure-I**.

5. **Fixation of Pay.** - The fixation of pay in the revised pay structure for different categories of Faculty Members (Teachers) and equivalent positions shall be carried out as per the procedure/pattern prescribed under Jammu & Kashmir Civil Service (Revised) Pay Rules, 2018 notified vide SRO 193 dated 24.04.2018.

6. *Incentive increment for higher qualification.* - The incentive structure is built-in in the pay structure itself wherein those having M.Phil or Ph.D. degree will progress faster under CAS. Therefore, there shall be no incentives in the form of advance increments for obtaining the degrees of M.Phil or Ph.D. However, the existing provisions of assured career progression shall continue.
7. *Increments.* - The increments in the revised pay structure shall also be regulated as per the procedure/pattern prescribed under Jammu & Kashmir Civil Service (Revised) Pay Rules, 2018 notified vide SRO 193 dated 24.04.2018.
8. *Recruitment & Promotions.* - The new measures recommended by the UGC regarding methods of recruitment, promotion, Performance Assessment system, etc as approved by the Central Government shall be strictly followed/ adhered to.
9. *Creation of new Posts.* - No post shall be created in future under the Government except in one of the revised Academic Levels shown in the Schedule appended to these rules. All posts created or upgraded on or after 01.01.2016 to the date of issue of these rules shall be deemed to have been created or upgraded in the corresponding Academic Levels for those posts.
10. *Mode of payment of arrears of Pay.* - The payment of arrears on account of the revision of pay under these rules from 1st day of January, 2016 to 31st day of March, 2018 shall be regulated as per the pattern notified under Government Order No. 220-F of 2018 dated 24.04.2018.
12. *Overriding effect of rules.* - The provisions of the Jammu & Kashmir Civil Services Regulations, the Jammu & Kashmir Government Degree Colleges (Adoption of UGC Scale) Revised Pay Rules 1991, the Jammu & Kashmir Government Degree Colleges (Adoption of UGC Scale) Revised Pay Rules 2002, & the Jammu & Kashmir Government Degree Colleges (Adoption of UGC Scale) Revised Pay Rules 2009, shall not, save as otherwise provided in these rules, apply to cases where pay is regulated under these rules, to the extent they are inconsistent with these rules.
13. *Interpretation.* - If any question arises relating to interpretation of any of the provisions of these Rules, it shall be referred to the Government in Finance Department for decision, the decision whereof shall be binding & final.

By order of the Governor,

Sd/-
(Navin K. Choudhary), IAS,
 Principal Secretary to Government,
 Finance Department.
 Dated: 31.05.2018.


No:A/Misc(2018)-

Copy to the:-

1. Advocate General J&K High Court Srinagar/Jammu.
2. All Financial Commissioners.
3. Principal Accountant General, J&K Srinagar/Jammu.
4. All Principal Secretaries to Government.
5. Principal Secretary to Hon'ble Chief Minister.
6. Principal Secretary to Hon'ble Governor.
7. Chief Electoral Officer, J&K, Jammu.
8. All Commr/Secretaries to Government.



9. Principal Resident Commissioner, 5 Prithvi Raj Road, New Delhi.
10. Divisional Commissioner Kashmir/Jammu.
11. Commissioner of Vigilance, J&K Srinagar/Jammu.
12. Principal Secretary to Chief Justice J&K High Court Srinagar/Jammu.
13. Registrar General, J&K High Court Srinagar/Jammu.
14. Director General Funds Organization J&K.
15. Director General Accounts & Treasuries, J&K.
16. Director Information J&K.
17. Director Audit & Inspections.
18. Director Budget J&K.
19. All Head of Departments /Managing Directors/Chief Executive of State PSU's/Autonomous Bodies.
20. Secretary J&K Public Service Commission J&K.
21. All District Development Commissioners.
22. Secretary J&K Legislative Assembly/Legislative Council.
23. Director Finance, Principal Northern Zonal Accountancy Training Institute Jammu/Srinagar.
24. Director Accounts & Treasuries Srinagar/Jammu.
25. All Director Finance/Financial Advisors & CAO's.
26. Joint Director Funds Organization Srinagar/Jammu.
27. All Treasury Officers.
28. General Manager, Government Press for publication in Government Gazette.
29. Director Local Fund Audit and Pensions, J&K.
30. Pvt. Secretary to Chief Secretary.
31. Pvt. Secretary to Hon'ble Ministers/Hon'ble Ministers of State for information of the Hon'ble Ministers.
32. All officers/Section officers of Finance Department.
33. President Non-Gazetted Employees Union Civil Secretariat Srinagar/Jammu.
34. I/c Website, FD. (www.jandkfinance.nic.in).
35. I/c Website, GAD (www.jkgad.nic.in).
36. Government order file (W2scs).


(M. R. Andrabi),
Director (Codes),
Finance Department.

**SCHEDULE
Annexure-I
Pay Matrix**

Pay Band (°)	15,600-39,100			37,400-67,000	
	6,000	7,000	8,000	9,000	10,000
Grade Pay (°)					
Academic Level	10	11	12	13A	14
Entry Pay (Rs.) 1	57,700	68,900	79,800	1,31,400	1,44,200
2	59,400	71,000	82,200	1,35,300	1,48,500
3	61,200	73,100	84,700	1,39,400	1,53,000
4	63,000	75,300	87,200	1,43,600	1,57,600
5	64,900	77,600	89,800	1,47,900	1,62,300
6	66,800	79,900	92,500	1,52,300	1,67,200
7	68,800	82,300	95,300	1,56,900	1,72,200
8	70,900	84,800	98,200	1,61,600	1,77,400
9	73,000	87,300	1,01,100	1,66,400	1,82,700
10	75,200	89,900	1,04,100	1,71,400	1,88,200
11	77,500	92,600	1,07,200	1,76,500	1,93,800
12	79,800	95,400	1,10,400	1,81,800	1,99,600
13	82,200	98,300	1,13,700	1,87,300	2,05,600
14	84,700	1,01,200	1,17,100	1,92,900	2,11,800
15	87,200	1,04,200	1,20,600	1,98,700	2,18,200
16	89,800	1,07,300	1,24,200	2,04,700	
17	92,500	1,10,500	1,27,900	2,10,800	
18	95,300	1,13,800	1,31,700	2,17,100	
19	98,200	1,17,200	1,35,700		
20	1,01,100	1,20,700	1,39,800		
21	1,04,100	1,24,300	1,44,000		
22	1,07,200	1,28,000	1,48,300		
23	1,10,400	1,31,800	1,52,700		
24	1,13,700	1,35,800	1,57,300		
25	1,17,100	1,39,900	1,62,000		
26	1,20,600	1,44,100	1,66,900		
27	1,24,200	1,48,400	1,71,900		
28	1,27,900	1,52,900	1,77,100		
29	1,31,700	1,57,500	1,82,400		
30	1,35,700	1,62,200	1,87,900		
31	1,39,800	1,67,100	1,93,500		
32	1,44,000	1,72,100	1,99,300		
33	1,48,300	1,77,300	2,05,300		
34	1,52,700	1,82,600	2,11,500		
35	1,57,300	1,88,100			
36	1,62,000	1,93,700			
37	1,66,900	1,99,500			
38	1,71,900	2,05,500			
39	1,77,100				
40	1,82,400				

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31/5

(J&K Civil Services (Revised)
Pay Rules, 2018)

(70)



GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Srinagar/Jammu

NOTIFICATION

Jammu, the 24th April, 2018.

SRO- 193.- In exercise of the powers conferred under section 124 of the Constitution of Jammu & Kashmir, the Governor is pleased to make the following rules, namely:-

1. Short title and commencement:-
 - (1) These rules may be called the Jammu & Kashmir Civil Services (Revised) Pay Rules, 2018.
 - (2) These rules shall be deemed to have come into force on the 1st day of January, 2016 with effective date of implementation from 1st April, 2018.
2. Categories of Government servants to whom the rules apply:-
 - 1) Save as otherwise provided by or under these rules, these rules shall apply to persons appointed to civil services and posts in connection with the affairs of the State including whole time contingent paid workers/work charged employees drawing pay in graded scales whose pay is debited to consolidated fund of the State.
 - 2) These rules shall not apply to:-
 - (i) Members of the All India Services appointed to the civil posts/ serving in connection with the affairs of the State;
 - (ii) Faculty Members of Government Degree Colleges, to whom Government Degree Colleges (Adoption of UGC Revised Pay Scales) Rules 2009 apply;
 - (iii) Faculty Members of Government College of Engineering and Technology, Jammu, to whom Jammu College of Engineering & Technology (Adoption of AICTE Revised Pay Scales) Rules 2013 apply;
 - (iv) Faculty Members of S.K. Institute of Medical Science, Srinagar, to whom S.K. Institute of Medical Sciences Faculty Members (Revised Pay) Rules 2009 apply;
 - (v) Members of J&K Subordinate Judicial services, to whom the Jammu and Kashmir Subordinate Judicial Pay Rules, 2011, apply;
 - (vi) persons not in whole-time employment;
 - (vii) persons paid out of contingencies;
 - (viii) persons paid otherwise than on a monthly basis including those paid only on a piece rate basis;
 - (ix) persons employed on contract basis except where the contract provides otherwise;
 - (x) persons re-employed in Government service after retirement;
 - (xi) persons whose services are obtained on deputation;

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- (xii) posts which carry consolidated rate of pay.
- (xiii) any other class or category of persons whom the Government may, by order, specifically exclude from the operation of all or any of the provisions contained in these rules.

3. **Definitions.** - In these rules, unless the context otherwise requires:-

- (i) **“existing basic pay”** means the pay drawn in the prescribed existing Pay Band and Grade Pay or Pay in the existing pay scale;
- (ii) **“existing Pay Band and Grade Pay”** in relation to a Government servant means the Pay Band and the Grade Pay applicable to the post held by the Government servant as on the date immediately before the commencement of these rules whether in a substantive capacity or in officiating capacity;
- (iii) **“existing scale”** in relation to a Government servant means the pay scale applicable to the post held by the Government servant as on the date immediately before the date of commencement of these rules, whether in a substantive, temporary or officiating capacity;
- (iv) **“existing pay structure”** in relation to a Government servant means the present system of Pay Band and Grade Pay or the Pay Scale applicable to the post held by the Government servant as on the date immediately before the commencement of these rules whether in a substantive, temporary or officiating capacity.

Explanation. - The expressions “existing basic pay”, “existing Pay Band and Grade Pay” and “existing scale”, in respect of a Government servant who on the 1st day of January, 2016 was on deputation out of State or on leave or on foreign service, or who would have on that date officiated in one or more lower posts but for his officiating in a higher post, shall mean such Basic Pay, Pay Band and Grade Pay or Scale in relation to the post which he would have held but for his being on deputation or on leave or on foreign service or officiating in the higher post, as the case may be;

- (v) **“existing emoluments”** mean the sum of (i) existing basic pay and (ii) existing dearness allowance at index average as on 1st day of January, 2006;
- (vi) **“pay matrix”** means Matrix specified in Part A of the Schedule, with Levels of Pay arranged in vertical cells as assigned to corresponding existing Pay Band and Grade Pay;
- (vii) **“Level”** in the Pay Matrix means the Level corresponding to the existing Pay Band and Grade Pay specified in Part A of the Schedule;
- (viii) **“pay in the level”** means pay in the appropriate Cell of the Level as specified in Part A of the Schedule;
- (ix) **“revised pay structure”** in relation to a post means the Pay Matrix and the Levels specified therein corresponding to the existing Pay Band and Grade Pay of the post unless a different revised Level is notified separately for that post;
- (x) **“basic pay”** in the revised pay structure means the pay drawn in the prescribed Level in the Pay Matrix;
- (xi) **“revised emoluments”** means the pay in the Level of a Government servant in the revised pay structure; and
- (xii) **“Schedule”** means a schedule appended to these rules.

4. **Level of posts.** - The Level of posts shall be determined in accordance with the various Levels as assigned to the corresponding existing Pay Band and Grade Pay as specified in the Pay Matrix.

- 5. **Drawl of pay in the revised pay structure.** - Save as otherwise provided in these rules, a Government servant shall draw pay in the Level in the revised pay structure applicable to the post to which he is appointed:

Provided that a Government servant may elect to continue to draw pay in the existing pay structure until the date on which he earns his next or any subsequent increment(s) in the existing pay structure or until he vacates his post or ceases to draw pay in the existing pay structure:

Provided further that in cases where a Government servant has been placed in a higher grade pay or scale between 1st day of January, 2016 and the date of notification of these rules on account of promotion or upgradation, the Government servant may elect to switch over to the revised pay structure from the date of such promotion or upgradation, as the case may be.

Explanation 1.- The option to retain the existing pay structure under the provisos to this rule shall be admissible only in respect of one existing Pay Band and Grade Pay or scale.

Explanation 2.- The aforesaid option shall not be admissible to any person appointed to a post for the first time in Government service or by transfer from another post on or after the 1st day of January, 2016, and he shall be allowed pay only in the revised pay structure.

Explanation 3.- Where a Government servant exercises the option under the provisos to this rule to retain the existing pay structure of a post held by him in an officiating capacity on a regular basis for the purpose of regulation of pay in that pay structure, or under any other rule or order applicable to that post, his substantive pay shall be substantive pay which he would have drawn had he retained the existing pay structure in respect of the permanent post on which he holds a lien or would have held a lien had his lien not been suspended or the pay of the officiating post which has acquired the character of substantive pay in accordance with any order for the time being in force, whichever is higher.

6. **Exercise of option:-**

- (1) The option under the provisos to rule 5 shall be exercised in writing in the form appended to these rules so as to reach the authority mentioned in sub-rule (2) within three months of the date of notification of these rules or where any revision in the existing pay structure is made by any order subsequent to the date of notification of these rules, within three months of the date of such order:

Provided that:-

- (i) in the case of a Government servant who is, on the date of such notification or, as the case may be, date of such order, out of State on leave or on deputation or foreign service or active service, the said option shall be

- exercised in writing so as to reach the said authority within three months of the date of his taking charge of his post in the State; and
- (ii) where a Government servant is under suspension on the 1st day of January, 2016, the option may be exercised within three months of the date of his return to his duty if that date is later than the date prescribed in this sub-rule.
- (2) The option shall be intimated by the Government servant to the Head of his Office along with an undertaking, in the form appended to these rules.
- (3) If the intimation regarding option is not received by the authority within the time specified in sub rule (1), the Government servant shall be deemed to have elected to be governed by the revised pay structure with effect from the 1st day of January, 2016.
- (4) The option once exercised shall be final.

Note 1: Persons whose services were terminated on or after 1st January, 2016 and who could not exercise the option within the prescribed time limit, on account of discharge on the expiry of the sanctioned posts, resignation, dismissal or discharge on disciplinary grounds, shall be entitled to exercise option under sub rule (1).

Note 2: Persons who have died on or after the 1st day of January, 2016 and could not exercise the option within prescribed time limit are deemed to have opted for the revised pay structure on and from the 1st day of January, 2016 or such later date as is most beneficial to their dependents if the revised pay structure is more favorable and in such cases, necessary action for payment of arrears shall be taken by the Head of Office.

Note 3: Persons who were on earned leave or any other leave on 1st day of January, 2016 which entitled them to leave salary shall be entitled to exercise option under sub-rule (1).

7. Fixation of pay in the revised pay structure.-

- (1) The pay of a Government servant who elects, or is deemed to have elected under rule 6 to be governed by the revised pay structure on and from the 1st day of January, 2016, shall, unless in any case the Government by special order otherwise directs, be fixed separately in respect of his substantive pay in the permanent post on which he holds a lien or would have held a lien if such lien had not been suspended, and in respect of his pay in the officiating post held by him, in the following manner:-
 - (i) the pay in the applicable Level in the **Pay Matrix** shall be the pay obtained by multiplying the existing basic pay by a **factor of 2.57**, rounded off to the nearest rupee and the figure so arrived at will be located in that Level in the Pay Matrix and if such an identical figure corresponds to any Cell in the applicable Level of the Pay Matrix, the same shall be the pay, and if no such Cell is available in the applicable Level, the pay shall be fixed at the immediate next higher Cell in that applicable Level of the Pay Matrix.



74

Illustration:

1	Existing Pay Band : PB-1	Pay Band	5200-20200					
2	Existing Grade Pay : 2400	Grade Pay	1800	1900	2100	2300	2400	2800
3	Existing Pay in the Pay Band : 9810	Levels	1	2	3A	3B	4	5
4	Existing Basic Pay: 12210 (9810+2400)	1	18000	19900	25300	25400	25500	29200
5	Pay after multiplication by a fitment factor of 2.57: 12210x2.57=31379.7 (rounded off to 31380)	2	18500	20500	26100	26200	26300	30100
6	Level Corresponding to GP 2400: Level 4	3	19100	21100	26900	27000	27100	31000
7	Revised Pay in the Pay Matrix (either equal to or next higher to 31380 in Level 4) : 31400	4	19700	21700	27700	27800	27900	31900
		5	20300	22400	28500	28600	28700	32900
		6	20900	23100	29400	29500	29600	33900
		7	21500	23800	30300	30400	30500	34900
		8	22100	24500	31200	31300	31400	35900
		9	22800	25200	32100	32200	32300	37000
		10	23500	26000	33100	33200	33300	38100

(ii) if the minimum pay or the first Cell in the applicable Level is more than the amount arrived at as per sub-clause (i) above, the pay shall be fixed at minimum pay or the first Cell of that applicable Level.

(2) Where a post has been upgraded, the fixation of pay in the applicable level will be carried out in the manner prescribed in accordance with Sub-Clause (i) & (ii), of Clause-A under Rule 7 (1).

Illustration:

1	Existing Pay Band : PB:1	Pay Band	5200-20200					
2	Existing Grade Pay : 2400	Grade Pay	1800	1900	2100	2300	2400	2800
3	Date of upgradation: 1-1-2016	Levels	1	2	3A	3B	4	5
4	Existing Pay in the Pay Band :12560	1	18000	19900	25300	25400	25500	29200
5	Up Graded Grade Pay; 2800	2	18500	20500	26100	26200	26300	30100
6	Pay for the purpose of fixation: 12960 (10160+2800)	3	19100	21100	26900	27000	27100	31000
7	Pay after multiplication by a fitment factor of 2.57: 12960x2.57=33307.3 (rounded off to 33307)	4	19700	21700	27700	27800	27900	31900
8	Level Corresponding to GP 2800: Level 5	5	20300	22400	28500	28600	28700	32900
9	Revised Pay in the Pay Matrix (either equal to or next higher to 33307 in Level 5) :33900	6	20900	23100	29400	29500	29600	33900
		7	21500	23800	30300	30400	30500	34900
		8	22100	24500	31200	31300	31400	35900
		9	22800	25200	32100	32200	32300	37000
		10	23500	26000	33100	33200	33300	38100

Provided that where a post has been up-graded after 01.01.2016 upto notification of these rules and the Government servant has opted for revision

78

of his pay under these rules, his pay on the date of up-gradation of the post shall be fixed as under:-

- (a) In case the minimum pay or first Cell of the up-graded Level is higher than the pay fixed in the pre up-graded Level, the pay shall be fixed at that minimum or the first Cell of that up-graded Level;
 - (b) In case the pay fixed in the pre up-graded Level coincides with the stage of pay in the up-graded Level, the pay shall be fixed at that same stage/ Cell of that up-graded Level;
 - (c) In case the stage of pay fixed in the pre up-graded Level falls between two stages of the pay in the up-graded Level, the pay shall be fixed at the next higher stage/ Cell of that up-graded Level;
 - (d) The date of increment in all the above three cases shall remain unchanged except where the pay in the pre-upgraded Level was drawn at the maximum thereof. In the latter case next increment in the up-graded pay Level of the post shall be drawn after the prescribed incremental period reckoning from the date of up-gradation.
- (3) A Government servant who is on leave on the 1st day of January, 2016 and is entitled to leave salary shall be entitled to pay in the revised pay structure from 1st day of January, 2016 or the date of option for the revised pay structure.
- (4) A Government servant who is on study leave on the 1st day of January, 2016 shall be entitled to the pay in the revised pay structure from 1st day of January, 2016 or the date of option.
- (5) A Government servant under suspension shall continue to draw subsistence allowance based on existing pay structure and his pay in the revised pay structure shall be subject to the final order on the pending disciplinary proceedings.
- (6) Where the existing emoluments exceed the revised emoluments in the case of any Government servant, the difference shall be allowed as **personal pay** to be absorbed in future increases in pay.
- (7) Where in the fixation of pay under sub-rule (1), the pay of a Government servant, who, in the existing pay structure, was drawing immediately before the 1st day of January, 2016 more pay than another Government servant junior to him in the same cadre, gets fixed in the revised pay structure in a Cell lower than that of such junior, his pay shall be stepped up to the same Cell in the revised pay structure as that of the junior.
- (8) Where a Government servant is in receipt of personal pay, other than sterilization personal pay, due to loss in his substantive pay immediately before the date of commencement of these rules, which together with his existing emoluments exceed the revised emoluments, then the difference representing such excess shall be allowed to such Government servant as personal pay to be absorbed in future increase in pay.



7

9. **Increments in Pay Matrix.** - The increment shall be as specified in the vertical Cells of the applicable Level in the Pay Matrix.

8. **Fixation of pay of employees appointed by direct recruitment on or after 1st day of January, 2016.** - The pay of employees appointed by direct recruitment on or after 1st day of January, 2016 shall be fixed at the minimum pay or the first Cell in the Level, as applicable to the post to which such employees are appointed:

Provided that where the existing pay of such employee appointed on or after 1st day of January, 2016 and before the date of notification of these rules, has already been fixed in the existing pay structure and if his existing emoluments happen to exceed the minimum pay or the first Cell in the Level, as applicable to the post to which he is appointed on or after 1st day of January, 2016, such difference shall be paid as **personal pay** to be absorbed in future increments in pay.

(10) Subject to the provisions of rule 5, if the pay as fixed in the officiating post under sub-rule (1) is lower than the pay fixed in the substantive post, the former shall be fixed at the same stage as the substantive pay.

(ii) The order relating to re-fixation of the pay of the senior officer in accordance with clause (i) shall be issued under Government Instruction No. 4 below Article 77-B of Jammu & Kashmir Civil Service Regulations and the senior officer shall be entitled to the next increment on completion of his required qualifying service with effect from the date of re-fixation of pay.

Provided that if the junior officer was drawing more pay in the existing pay structure than the senior by virtue of any advance increments granted to him, the provisions of this sub rule shall not be invoked to step up the pay of the senior officer.

(d) the anomaly is directly as a result of the application of the provisions of these rules or Article 77(B) of J&K CSRs or any other rule or order regulating pay fixation on such promotion in the revised pay structure:

(c) the senior Government servant at the time of promotion is drawing equal or more pay than the junior;

(b) the existing pay structure and the revised pay structure of the lower and higher posts in which they are entitled to draw pay are identical;

(a) both the junior and the senior Government servants belong to the same cadre and the posts in which they have been promoted are identical in the same cadre;

(9)(1) In cases where a senior Government servant promoted to a higher post before the 1st day of January, 2016 draws less pay in the revised pay structure than his junior who is promoted to the higher post on or after the 1st day of January, 2016, the pay of senior Government servant in the revised pay structure shall be stepped up to an amount equal to the pay as fixed for his junior in that higher post and such stepping up shall be done with effect from the date of promotion of the junior Government servant subject to the fulfillment of the following conditions, namely:-

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76

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Provided that in the case of employees whose pay in the revised pay structure has been fixed as on 1st day of January, the next increment in the Level in which the

January, 2017 and thereafter it shall accrue after one year on annual basis.

2nd day of January, 2016 and 1st day of July, 2016, who did not draw any increment on 1st day of July, 2016, the next increment shall accrue on 1st day of

J&K HSPSS Rules or any other scheme or rules in force during the period between the 2nd day of January, 2016 and the 1st day of January, 2017, the first increment shall

accrue on the 1st day of July, 2017 and thereafter it shall accrue after one year on

Illustration:

(a) In case of an employee appointed or promoted in the normal hierarchy or under J&K HSPSS Rules or any other scheme or rules in force during the period between the 2nd day of January, 2016 and the 1st day of July, 2017, the first increment shall be granted on 1st day of January and the increment in respect of an employee appointed or promoted or granted non functional (In-Situ Promotion including up-gradation under J&K HSPSS Rules or any other scheme or rules in force during the period between the 2nd day of January and 1st day of July (both inclusive) shall be granted on 1st day of January and 1st day of July.

(2) The increment in respect of an employee appointed or promoted or granted non functional (In-Situ Promotion) under Jammu & Kashmir Civil Service (Higher Standard Pay Scale Scheme) Rules, or any other scheme/rules during the period between the 2nd day of January and 1st day of July (both inclusive) shall be granted on 1st day of January and the increment in respect of an employee appointed or promoted or granted non functional (In-Situ Promotion including up-gradation under J&K HSPSS Rules or any other scheme or rules in force during the period between the 2nd day of July and 1st day of January (both inclusive) shall be granted on 1st day of July.

(1) There shall be two dates for grant of increment namely, 1st January and 1st July of every year, instead of existing date of 1st July:

Provided that an employee shall be entitled to only one annual increment either on 1st January or 1st July depending on the date of his appointment, promotion or grant of financial up gradation.

10. Date of next increment in revised pay structure:-

Pay Band	Grade Pay	1	2	3A	3B	4	5
5200-20200	1800	1900	2100	2300	2400	2500	2800
	1800	19900	25300	25400	25500	29200	30100
	18500	20500	26100	26200	26300	30100	31000
	19100	21100	26900	27000	27100	31000	31900
	19700	21700	27700	27800	27900	31900	32900
	20300	22400	28500	28600	28700	32900	33900
	20900	23100	29400	29500	29600	33900	34900
	21500	23800	30300	30400	30500	34900	35900
	22100	24500	31200	31300	31400	35900	
	22800	25200	32100	32200	32300	37000	38100
	23500	26000	33100	33200	33300	38100	

An employee in the Basic Pay of 31400 in Level 4 will move vertically down the same Level in the cells and on grant of increment, his basic pay will be 32300.

Illustration:



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(a) In case, consequent upon his / her promotion, the Government Servant opts to have his/her pay fixed from the date of his/her next increment (either 1st

structure:-
 is promoted. The pay will be fixed in the following manner in the revised Pay

January, as the case may be) accruing in the Level of the post from which he / she
 his/her promotion or from the date of his/her next increment (either 1st July or 1st
 option to get his / her pay fixed in the higher post / Level either from the date of
 Bound promotion Scheme/insitu scheme, a Government servant shall have an

(1) On promotion from one Level to another Level / financial up gradation under Time
 Increment (DNI) in the lower post:
 Availability of option for fixation of pay on promotion from the Date of Next

(ii) if the minimum of the promotional Level happens to be more than the amount
 arrived at as per sub-clause (i) above, the pay shall be fixed at minimum pay or
 the first Cell of that applicable Level.

1	Basic Pay in the Revised Pay Structure: 29600	1	1800	1900	2100	2300	2400	2800
2	Promotion/ Insitu Promotion Granted in LEVEL 5	2	1800	1900	2100	2300	2400	2800
3	Pay after giving one increment in Level 4: 30500	3	1800	1900	2100	2300	2400	2800
4	Pay in the Higher Level i.e. Level 5: 31000 (either equal to or next higher to 30500 in Level 5)	4	1800	1900	2100	2300	2400	2800
1	18000	1	1800	1900	2100	2300	2400	2800
2	18500	2	1800	1900	2100	2300	2400	2800
3	19100	3	1800	1900	2100	2300	2400	2800
4	19700	4	1800	1900	2100	2300	2400	2800
5	20300	5	1800	1900	2100	2300	2400	2800
6	20900	6	1800	1900	2100	2300	2400	2800
7	21500	7	1800	1900	2100	2300	2400	2800
8	22100	8	1800	1900	2100	2300	2400	2800
9	22800	9	1800	1900	2100	2300	2400	2800
10	23500	10	1800	1900	2100	2300	2400	2800

1. Level in the revised pay structure: Level 4

(1) One increment shall be given in the Level from which the employee is promoted and he shall be placed at a Cell equal to the figure so arrived at in the Level of the post to which promoted and if no such Cell is available in the Level to which promoted, he/she shall be placed at the next higher Cell in that Level.

12. Fixation of pay on promotion on or after 1st day of January, 2016 - The fixation of pay in case of promotion from one Level to another in the revised pay structure shall be made in the following manner, namely:-

11. Revision of pay from a date subsequent to 1st day of January, 2016 - Where a Government servant who continues to draw his pay in the existing pay structure is brought over to the revised pay structure from a date later than 1st day of January, 2016, his pay in the revised pay structure shall be fixed in the manner prescribed in accordance with clause (A) of sub-rule (1) of rule 7.

Provided further that the next increment after drawl of increment on 1st day of July, 2016 shall accrue on 1st day of July, 2017.
 2016: pay was so fixed as on 1st day of January, 2016 shall accrue on 1st day of July,

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20

19. **Power to relax.** - Where the Government is satisfied that the operation of all or any of the provisions of these rules causes undue hardship in any particular case, the Government may, by order, dispense with or relax the requirements of that rule to such extent and subject to such conditions as may be considered necessary for dealing with the case in a just and equitable manner.

18. **Overriding effect of rules.** - The provisions of the Jammu & Kashmir Civil Services Regulations, the Jammu & Kashmir Civil Services (Revised) Pay Rules, 1962, the Jammu & Kashmir Civil Services (Revised) Pay Rules, 1973, the Jammu & Kashmir Civil Services (Revised) Pay Rules, 1982, the Jammu & Kashmir Civil Services (Revised) Pay Rules, 1987, the Jammu & Kashmir Civil Services (Revised) Pay Rules, 1992, the Jammu & Kashmir Civil Services (Revised) Pay Rules, 2009 shall not, save as otherwise provided in these rules, apply to cases where pay is regulated under these rules, to the extent they are inconsistent with these rules.

Provided that the benefit of higher pay scales as were existing for any specific class(es)/ categories of employees/ posts prior to the notification of Jammu & Kashmir Civil Services (Revised) Pay Rules 1992 shall not be available henceforth.

17. **Special provisions/ treatment for certain posts.** - The benefits of special provisions/special treatment available/accorded to certain categories of posts under the Jammu & Kashmir Civil Services (Revised) Pay Rules 1998 notified vide SRO 18 dated 19.01.2018 shall continue, unless the same has been specifically withdrawn, till further orders.

- (i) the aggregate of the pay and dearness allowance to which he is entitled on account of the revision of his pay under these rules for the period effective from the 1st day of January, 2016; and
- (ii) the aggregate of the pay and dearness allowance to which he would have been entitled (whether such pay and dearness allowance had been received or not) for that period had his pay and allowances not been so revised.

Explanation. - For the purpose of this rule, "arrears of pay" in relation to a Government servant, means the difference between-

16. **Mode of payment of arrears of pay.** - The mode & procedure of payment of arrears on account of the revision of pay under these rules from 1st day of January, 2016 to 31st day of March, 2018 shall be ordered/ issued separately

15. **Creation of new Posts.** - No post shall be created in future under the Government Rules. All posts created or upgraded on or after 01.01.2016 to the date of issue of these Rules shall be deemed to have been created or upgraded in the corresponding Pay Levels for those posts.

14. **Qualification Bar.** - Notwithstanding anything contained in these Rules, the departmental tests / technical qualifications prescribed for appointment to the posts or for promotion from one post to the another or for drawal of increments shall continue to be operative as hereto fore for the revised Pay Levels also.

promotion/ appointment order so that there are no cases of delay in exercising the option due to administrative lapse(s).



Finance Department,
Director (Codes),

(M. R. Andrabi),



1. Advocate General J&K High Court Srinagar/Jammu.
2. All Financial Commissioners.
3. Principal Accountant General, J&K Srinagar/Jammu.
4. All Principal Secretaries to Government.
5. Principal Secretary to Hon'ble Chief Minister.
6. Principal Secretary to Hon'ble Governor.
7. Chief Electoral Officer, J&K, Jammu.
8. All Commr/Secretaries to Government.
9. Principal Resident Commissioner, 5 Pritivi Raj Road, New Delhi.
10. Divisional Commissioner Kashmir/Jammu.
11. Commissioner of Vigilance, J&K Srinagar/Jammu.
12. Principal Secretary to Chief Justice J&K High Court Srinagar/Jammu.
13. Registrar General, J&K High Court Srinagar/Jammu.
14. Director General Funds Organization J&K.
15. Director General Accounts & Treasuries, J&K.
16. Director Information J&K.
17. Director Audit & Inspections.
18. Director Budget J&K.
19. All Head of Departments /Managing Directors/Chief Executive of State PSU's/Autonomous Bodies.
20. Secretary J&K Public Service Commission J&K.
21. All District Development Commissioners.
22. Secretary J&K Legislative Assembly/Legislative Council.
23. Director Finance, Principal Northern Zonal Accountancy Training Institute Jammu/Srinagar.
24. Director Accounts & Treasuries Srinagar/Jammu.
25. All Director Finance/Financial Advisors & CAOs.
26. Joint Director Funds Organization Srinagar/Jammu.
27. All Treasury Officers.
28. General Manager, Government Press for publication in Government Gazette.
29. Director Local Fund Audit and Pensions, J&K.
30. Pvt. Secretary to Chief Secretary.
31. Pvt. Secretary to Hon'ble Ministers/Hon'ble Ministers of State for information of the Hon'ble Ministers.
32. All officers/Section officers of Finance Department.
33. President Non-Gazetted Employees Union Civil Secretariat Srinagar/Jammu.
34. I/c Website, FD. (www.jandkfinance.nic.in).
35. I/c Website, GAD (www.jkgad.nic.in).
36. Government order file (WZSCS).

Copy to the:-

No: A/Misc (2008)-temp-1232

Dated 24.04.2018.

Sd/-
(Navin K. Choudhary), IAS,
Principal Secretary to Government,
Finance Department.

By order of Governor,

20. Interpretation. - If any question arises relating to the interpretation of any of the provisions of these rules, it shall be referred to the Government in Finance Department for decision which shall be binding & final.

Handwritten signature

Place :

Date :

Designation _____

Name _____

Signature _____

me or otherwise.

I hereby undertake that in the event of my pay having been fixed in a manner contrary to the provisions contained in these Rules, as detected subsequently, any excess payment so made shall be refunded by me to the Government either by adjustment against future payments due to

UNDERTAKING

* To be scored out, if not applicable.

Office in which employed _____

Designation _____

Name _____

Signature _____

Pay _____

Existing Pay Band and Grade

promotion/upgradation to the post of _____

draw pay in the existing pay structure/ the date of my

raising my pay to Rs. _____ / I vacate or cease to

* the date of my next increment / the date of my subsequent increment

officiating post mentioned below until:

elect to continue on Pay Band and Grade Pay of my substantive /

*2. I, _____ hereby

elect the revised pay structure with effect from 1st January, 2016.

*1. I, _____ hereby

[See rule 6 (2)]

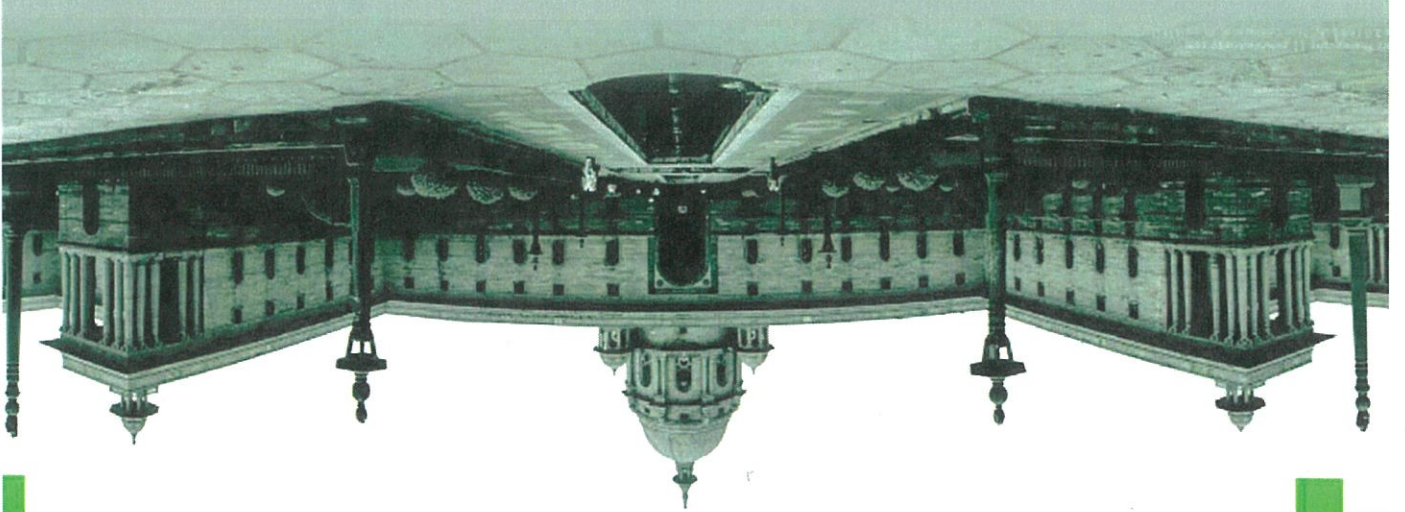
FORM OF OPTION

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S.No	Existing Pay Bands		Gr. Pay	Revised Pay Structure
	Existing Pay Bands	Revised Pay Levels		
(1)	(2)	(3)	(4)	
1.	1S (4440-7440)	1300	SL 1 (14800-47100)	
2.	1S (4440-7440)	1400	SL 2 (15900-50400)	
3.	1S (4440-7440)	1650	SL 3 (16900-53500)	
4.	PB-1 (5200-20200)	1800	Level-1 (18000-56900)	
5.	PB-1 (5200-20200)	1900	Level-2 (19900-63200)	
6.	PB-1 (5200-20200)	2100	Level-3A (25300-80500)	
7.	PB-1 (5200-20200)	2300	Level-3B (25400-81000)	
8.	PB-1 (5200-20200)	2400	Level-4 (25500-81100)	
9.	PB-1 (5200-20200)	2800	Level-5 (29200-92300)	
10.	PB-2 (9300-34800)	4200	Level-6 (35400-112400)	
11.	PB-2 (9300-34800)	4210	Level-6 A (35500-112600)	
12.	PB 2 (9300 34800)	4220	Level-6 B (35600-112800)	
13.	PB-2 (9300-34800)	4240	LEVEL 6C (35700-113100)	
14.	PB-2 (9300-34800)	4260	Level-6 D (35800-113200)	
15.	PB-2 (9300-34800)	4280	Level-6 E (35900-113500)	
16.	PB 2 (9300 34800)	4300	Level-6 F (40800-129200)	
17.	PB-2 (9300-34800)	4400	Level-6 G (42300-134300)	
18.	PB-2 (9300-34800)	4600	Level-7 (44900-142400)	
19.	PB-2 (9300-34800)	4800	Level-8 (47600-151100)	
20.	PB-2 (9300-34800)	5200	Level-8 A (50700-160600)	
21.	PB-2 (9300-34800)	5400	Level-9 (52700-166700)	
22.	PB-3 (15600-39100)	5600	Level-10A (56600-179800)	
23.	PB 3 (15600 39100)	6600	Level-11 (67700 208700)	
24.	PB 3 (15600-39100)	7600	Level-12 (78800-209200)	
25.	PB-4 (37400-67000)	8700	Level-13 (123100-215900)	
26.	PB-4 (37400-67000)	8900	Level-13A (131100-216600)	
27.	PB-4 (37400-67000)	10000	Level-14 (144200-218200)	
28.	67000-79000	-	Level-15 (182200-224100)	
29.	75500-80000	-	Level-16 (205400-224400)	
30.	80000	-	Level-17 (225000)	

THE FIRST SCHEDULE
(See Rule 3)
STATEMENT SHOWING EXISTING PAY STRUCTURE AS PER JAMMU & KASHMIR (REVISED) PAY RULES, 2009 AND THE REVISED PAY (LEVEL) STRUCTURE W.E.F 01.01.2016
(In Rupees)

Government of India
Ministry of Finance
Department of Expenditure



GENERAL FINANCIAL RULES 2017





PROCUREMENT OF GOODS AND SERVICES

PROCUREMENT OF GOODS

Rule 142 This chapter contains the general rules applicable to all Ministries or Departments, regarding procurement of goods required for use in the public service. Detailed instructions relating to procurement of goods may be issued by the procuring departments broadly in conformity with the general rules contained in this Chapter.

Rule 143 Definition of Goods. The term 'goods' used in this chapter includes all articles, material, commodity, livestock, furniture, fixtures, raw material, spares, instruments, machinery, equipment, industrial plant, vehicles, aircraft, ships, medicines, railway rolling stock, assemblies, sub-assemblies, accessories, a group of machines comprising of an integrated production process or such other category of goods or intangible products like software, technology transfer, licenses, patents or other intellectual properties purchased or otherwise acquired for the use of Government but excludes books, publications, periodicals, etc. for a library. The term 'goods' also includes works and services which are incidental or consequential to the supply of such goods, such as, transportation, insurance, installation, commissioning, training and maintenance.

Rule 144 Fundamental principles of public buying (for all procurements including procurement of works). Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement. The procedure to be followed in making public procurement must conform to the following yardsticks :-

- (i) The description of the subject matter of procurement to the extent practicable should -
 - a) be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics.
- (ii) The procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required.
- (iii) Where applicable, the technical specifications shall, to the extent practicable, be based on the national technical regulations or recognized national standards or building codes, wherever such standards exist, and in their absence, be based on the relevant international standards. In case of Government of India funded projects abroad, the technical specifications may be framed based on requirements and standards of the host beneficiary Government, where such standards exist.
- (iv) Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs.
- (v) Offers should be invited following a fair, transparent and reasonable procedure.
- (vi) The procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects.
- (vii) The procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required.
- (viii) at each stage of procurement the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.
- (ix) a complete schedule of procurement or brand.
- b) not indicate a requirement for a particular trade mark, trade name



items to be procured through GeM for the Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under :-

(i) Up to Rs.50,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.

(ii) Above Rs.50,000/- and up to Rs.30,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority.

(iii) Above Rs.30,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period other mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

(iv) The invitation for the online e-bidding/reverse auction will be available to all the existing Sellers or other Sellers registered on the portal and who have offered their goods/services under the particular product/service category, as per terms and conditions of GeM.

(v) The above mentioned monetary ceiling is applicable only for purchases made through GeM. For purchases, if any, outside GeM, relevant GFR Rules shall apply.

(vi) The Ministries/Departments shall work out their procurement requirements of Goods and Services on either "OPX" model or "CAPEX" model as per their requirement/ suitability at the time of preparation of Budget Estimates (BE) and shall project their Annual Procurement Plan of goods and

cycle from date of issuing the tender to date of issuing the contract should be published when the tender is issued.

(x) All Ministries/Departments shall prepare Annual Procurement Plan before the commencement of the year and the same should also be placed on their website.

Rule 145 Authorities competent to purchase goods. An authority which is competent to incur expenditure may sanction the purchase of goods required for use in public service in accordance with provisions in the Delegation of Financial Powers Rules, following the general procedure contained in the following rules.

Rule 146 Procurement of goods required on mobilisation Procurement of goods required on mobilisation and/ or during the continuance of Military operations shall be regulated by special rules and orders issued by the Government on this behalf from time to time.

Rule 147 Powers for procurement of goods. The Ministries or Departments have been delegated full powers to make their own arrangements for procurement of goods. In case, however, a Ministry or Department does not have the required expertise, it may project its indent to the Central Purchase Organisation (e.g. DGS&D) with the approval of competent authority. The indent form to be utilised for this purpose will be as per the standard form evolved by the Central Purchase Organisation

Rule 148 Rate Contract. DGS&D shall conclude rate contracts with the registered suppliers for such goods, which are not available on GeM, and are identified as common use items and are needed on recurring basis by various Central Government Ministries or Departments. DGS&D will furnish and update all the relevant details of the rate contracts on its website. The Ministries or Departments shall follow those rate contracts to the maximum extent possible.

Rule 149. Government e-Market place (GeM). DGS&D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the



89

supplier(s) willing to continue with registration are to apply afresh for renewal of registration. New supplier(s) may also be considered for registration at any time, provided they fulfil all the required conditions.

- (iv) Performance and conduct of every registered supplier is to be watched by the concerned Ministry or Department. The registered supplier(s) are liable to be removed from the list of approved suppliers if they fail to abide by the terms and conditions of the bidding / reverse auction on GeM or on time or supply standard goods or make any false declaration to any Government agency or for any ground which, in the opinion of the Government, is not in public interest.
- (v) The list of registered suppliers for the subject matter of procurement be exhibited on the Central Public Procurement Portal and websites of the Procuring Entity/ e-Procurement portals.

Debarment from bidding.

- (i) A bidder shall be debarred if he has been convicted of an offence—
 - (a) under the Prevention of Corruption Act, 1988; or
 - (b) the Indian Penal Code or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.
- (ii) A bidder debarred under sub-section (i) or any successor of the bidder shall not be eligible to participate in a procurement process of any procuring entity for a period not exceeding three years commencing from the date of debarment. Department of Commerce (DG&D) will maintain such list which will also be displayed on the website of DG&D as well as Central Public Procurement Portal.
- (iii) A procuring entity may debar a bidder or any of its successors, from participating in any procurement process undertaken by it, for a period not exceeding two years, if it determines that the bidder has breached the code of integrity. The

services on GeM portal within 30 days of Budget approval.

- (vii) The Government Buyers may ascertain the reasonableness of prices before placement of order using the Business Analytics (BA) tools available on GeM including the Last Purchase Price on GeM, Department's own Last Purchase Price etc.
- (viii) A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

Rule 150 Registration of Suppliers

- (i) With a view to establishing reliable sources for procurement of goods commonly required for Government use, the Central Purchase Organisation (e.g. DG&D) will prepare and maintain item-wise lists of eligible and capable suppliers. Such approved suppliers will be known as "Registered Suppliers". All Ministries or Departments may utilise these lists as and when necessary. Such registered suppliers are prima facie eligible for consideration for procurement of goods through Limited Tender Enquiry. They are also ordinarily exempted from furnishing bid security along with their bids. A Head of Department may also register suppliers of goods which are specifically required by that Department or Office, periodically. Registration of the supplier should be done following a fair, transparent and reasonable procedure and after giving due publicity.
- (ii) Credentials, manufacturing capability, quality control systems, past performance, after-sales service, financial background etc. of the supplier(s) should be carefully verified before registration.
- (iii) The supplier(s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods. At the end of this period, the registered



"I, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

Rule 155 Purchase of goods by Purchase Committee. Purchase of goods costing above Rs. 25,000 (Rupees twenty five thousand only) and upto Rs. 2,50,000/- (Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:

"Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/Department concerned."

(1) Purchase of goods directly under Rate Contract. In case a Ministry or Department directly procures Central Purchase Organisation (e.g. DGSD) rate contracted goods from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the Rate Contract. The Ministry or Department shall make its own arrangement for inspection and testing of such goods where ever required.

(2) The Central Purchase Organisation (e.g. DGSD) should host the specifications, prices and other salient details of different rate contracted items, appropriately updated, on the web site for use by the procuring Ministry or Department.

A demand for goods should not be divided

Ministry/Department will maintain such list which will also be displayed on their website.

(iv) The bidder shall not be debarred unless such bidder has been given a reasonable opportunity to represent against such debarment

Rule 152 Enlistment of Indian Agents. As per the Compulsory Enlistment Scheme of the Department of Expenditure, Ministry of Finance, it is compulsory for Indian agents, who desire to quote directly on behalf of their foreign principals, to get themselves enlisted with the Central Purchase Organisation (eg. DGSD). However, such enlistment is not equivalent to registration of suppliers as mentioned under Rule 150.

Rule 153 Reserved Items and other Purchase/Price Preference Policy.

(i) The Central Government, through administrative instructions, has reserved all items of hand spun and hand-woven textiles (khadi goods) for Industries Commission (VIC). It has also reserved all items of handloom textiles required by Central Government departments for exclusive purchase from KVIC and/or the notified handloom units of Association of Corporations and Apex Societies of Handlooms (ACASH).

(ii) Ministry of Micro, Small and Medium Enterprises (MSME) have notified procurement policy under section 11 of the Micro, Small and Medium Enterprises Development Act, 2006.

(iii) The Central Government may, by notification, provide for mandatory procurement of any goods or services from any category of bidders, or provide for preference to bidders on the grounds of promotion of locally manufactured goods or locally provided services.

Rule 154 Purchase of goods without quotation
Purchase of goods upto the value of Rs. 25,000 (Rupees twenty five thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

Rule 157

Rule 156

Rule 155

Rule 153

Rule 152

92



91

into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

Rule 158

Purchase of goods by obtaining bids. Except in cases covered under Rule 154, 155, and 156(1), Ministries or Departments shall procure goods under the powers referred to in Rule 147 above by following the standard method of obtaining bids in:

- (i) Advertised Tender Enquiry
- (ii) Limited Tender Enquiry
- (iii) Two-Stage Bidding
- (iv) Single Tender Enquiry
- (v) Electronic Reverse Auctions

Rule 159

E-Publishing

(i) It is mandatory for all Ministries/ Departments of the Central Government, their attached and Subordinate Offices and Autonomous /Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on the Central Public Procurement Portal (CPPP).

(ii) Individual cases where confidentiality is required, for reasons of national security, would be exempted from the mandatory e-publishing requirement. The decision to exempt any case on the said grounds should be approved by the Secretary of the Ministry/ Department with the concurrence of the concerned Financial Advisor. In the case of Autonomous Bodies and Statutory Bodies' approval of the Head of the Body with the concurrence of the Head of the Finance should be obtained in each such case. Statistical information on the number of cases in which exemption was granted and the value of the concerned contract should be intimated on a Quarterly basis to the Ministry of Finance, Department of Expenditure.

(iii) The above instructions apply to all Tender Enquiries, Requests for Proposals, Requests for Expressions of Interest, Notice for pre Qualification/ Registration or any other notice

(iv) In the case of procurements made through DGS&D Rate Contracts or Procurement Organizations (CPOs) only, award details need to be published.

(v) These instructions would not apply to procurements made in terms of provisions of Rules 154 (Purchase of goods without quotations) or 155 (Purchase of goods by purchase committee) of General Financial Rules.

Rule 160

E-Procurement

(i) It is mandatory for Ministries/ Departments to receive all bids through e-procurement portals in respect of all procurements.

(ii) Ministries/ Departments which do not have a large volume of procurement or carry out procurements required only for day-to-day running of offices and also have not initiated e-procurement through any other solution provided so far, may use e-procurement solution developed by NIC. Other Ministries/ Departments may either use e-procurement solution developed by NIC or engage any other service provider following due process.

(iii) These instructions will not apply to procurements made by Ministries / Departments through DGS&D Rate Contracts.

(iv) In individual case where national security and strategic considerations demands confidentiality, Ministries/ Departments may exempt such cases from e-procurement after seeking approval of concerned Secretary and with concurrence of Financial Advisers.

(v) In case of tenders floated by Indian Missions Abroad, Competent Authority to decide the tender, may exempt such case from e-procurement.

Rule 161

Advertised Tender Enquiry

(i) Subject to exceptions incorporated

(c) The sources of supply are definitely known and possibility of advertised tender enquiry.

(b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

(a) The competent authority in the Ministry or Department certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Ministry or Department should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.

(iii) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees twenty-five Lakhs, in the following circumstances:

(i) The unsolicited bids should not be accepted. However Ministries/ Departments should evolve a system by which interested firms can register and bid in next round of tendering.

(ii) In order to promote wider participation and ease of bidding, no cost of tender document may be charged for the tender documents downloaded by the bidders.

(iii) Where the Ministry or Department feels that the goods of the required quality, specifications etc., may not be available in the country and it is necessary to also look for suitable competitive offers from abroad, the copies of the tender notice to the Indian Embassies abroad as well as to the foreign Embassies in India. The selection of the embassies will depend on the possibility of availability of the required goods in such countries. In such cases e-procurement as per Rule 160 may not be insisted.

(iv) Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Where the Department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders.

(v) The advertisement should be used for procurement of goods of estimated value of Rs. 25 lakhs (Rupees Twenty Five Lakhs) and above. Advertisement in such cases should be given on Central Public Procurement Portal (CPP) at www.eprocure.gov.in and on GeM. An organisation having its own website should also publish all its advertised tender enquiries on the website.

(vi) The organisation should also post the complete bidding document in its website and on CPP to enable prospective bidders to make use of the document by downloading from the web site.

(vii) The advertisements for invitation of tenders should give the complete web address from where the bidding documents can be downloaded.

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(xviii) The organisation should also post the complete bidding document in its website and on CPP to enable prospective bidders to make use of the document by downloading from the web site.

(xix) The advertisements for invitation of tenders should give the complete web address from where the bidding documents can be downloaded.

(xx) In order to promote wider participation and ease of bidding, no cost of tender document may be charged for the tender documents downloaded by the bidders.

(xxi) Where the Ministry or Department feels that the goods of the required quality, specifications etc., may not be available in the country and it is necessary to also look for suitable competitive offers from abroad, the copies of the tender notice to the Indian Embassies abroad as well as to the foreign Embassies in India. The selection of the embassies will depend on the possibility of availability of the required goods in such countries. In such cases e-procurement as per Rule 160 may not be insisted.

(xxii) Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the bidding document for sale, whichever is later. Where the Department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders.

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(xlii) The organisation should also post the complete bidding document in its website and on CPP to enable prospective bidders to make use of the document by downloading from the web site.

(xliiii) The advertisements for invitation of tenders should give the complete web address from where the bidding documents can be downloaded.

(xliv) In order to promote wider participation and ease of bidding, no cost of tender document may be charged for the tender documents downloaded by the bidders.

(xlv) Where the Ministry or Department feels that the goods of the required quality, specifications etc., may not be available in the country and it is necessary to also look for suitable competitive offers from abroad, the copies of the tender notice to the Indian Embassies abroad as well as to the foreign Embassies in India. The selection of the embassies will depend on the possibility of availability of the required goods in such countries. In such cases e-procurement as per Rule 160 may not be insisted.

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(l) This method may be adopted when estimated value of the goods to be procured is up to Rupees Twenty five Lakhs. Copies of the bidding document should be sent directly by speed post/registered post/courier/e-mail to firms which are borne on the list of registered suppliers for the goods in question as referred under Rule 150 above. The number of supplier firms in Limited Tender Enquiry should be more than three. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

Further, an organisation should publish its limited tender enquiries on Central Public Procurement Portal (CPP) as per Rule 159. Apart from CPP, the organisations should publish the tender enquiries on the Department's or Ministry's web site.

(ii) The unsolicited bids should not be accepted. However Ministries/ Departments should evolve a system by which interested firms can register and bid in next round of tendering.

(iii) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees twenty-five Lakhs, in the following circumstances:

(a) The competent authority in the Ministry or Department certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Ministry or Department should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.

(b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

(c) The sources of supply are definitely known and possibility of advertised tender enquiry.

under Rule 154, 155, 162 and 166, invitation to tenders by procurement of goods of estimated value of Rs. 25 lakhs (Rupees Twenty Five Lakhs) and above. Advertisement in such cases should be given on Central Public Procurement Portal (CPP) at www.eprocure.gov.in and on GeM. An organisation having its own website should also publish all its advertised tender enquiries on the website.

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(v) Where the Ministry or Department feels that the goods of the required quality, specifications etc., may not be available in the country and it is necessary to also look for suitable competitive offers from abroad, the copies of the tender notice to the Indian Embassies abroad as well as to the foreign Embassies in India. The selection of the embassies will depend on the possibility of availability of the required goods in such countries. In such cases e-procurement as per Rule 160 may not be insisted.

(vi) Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the bidding document for sale, whichever is later. Where the Department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders.





- fresh source(s) beyond those being tapped is remote.
- (iv) Sufficient time should be allowed for submission of bids in Limited Tender Enquiry cases.

Rule 163 Two bid system (simultaneous receipt of separate technical and financial bids) : For purchasing high value plant, machinery etc. of a complex and technical nature, bids may be obtained in two parts as under :

- (i) Technical bid consisting of all technical details along with commercial terms and conditions; and
- (ii) Financial bid indicating item-wise price for the items mentioned in the technical bid.

The technical bid and the financial bid should be sealed by the bidder in separate covers duly super-scribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly super-scribed. The technical bids are to be opened by the purchasing Ministry or Department at the first instance and evaluated by a competent committee or authority. At the second stage financial bids of only these technically acceptable offers should be opened after intimating them the date and time of opening the financial bid for further evaluation and ranking before awarding the contract.

Rule 164 Two-Stage Bidding (Obtain bids in two stages with receipt of financial bids after receipt and evaluation of technical bids)

- (i) Ministry/Department may procure the subject matter of procurement by the method of two-stage bidding, if
 - (a) it is not feasible to formulate detailed specifications or identify specific characteristics for the subject matter of procurement, without receiving inputs regarding its technical aspects from bidders; or
 - (b) the character of the subject matter of procurement is subject to rapid technological advances or market fluctuations or both; or
 - (c) Ministry/Department seeks to enter into a contract for the purpose of research, experiment,

study or development, except where the contract includes the production of items in quantities sufficient to establish their commercial viability or to recover research and development costs; or

- (d) The bidder is expected to carry out a detailed survey or investigation and undertake a comprehensive assessment of risks, costs and obligations associated with the particular procurement.
- (ii) The procedure for two stage bidding shall include the following, namely:—
 - (a) in the first stage of the bidding process, the Ministry/Department shall invite bids through advertised tender containing the technical aspects and contractual terms and conditions of the proposed procurement without a bid price;
 - (b) all first stage bids, which are otherwise eligible, shall be evaluated through an appropriate committee constituted by the Ministry/Department;
 - (c) the committee may hold discussions with the bidders and if any such discussion is held, equal opportunity shall be given to all bidders to participate in the discussions;
 - (d) in revising the relevant terms and conditions of the procurement, the procuring entity shall not modify the fundamental nature of the procurement itself, but may add, amend or omit any specification of the subject matter of procurement or criterion for evaluation;
 - (e) in the second stage of the bidding process, the procuring entity shall invite bids from all those bidders whose bids at the first stage were not rejected, to present final bid with bid prices in response to a revised set of terms and conditions of the procurement;
 - (f) any bidder, invited to bid but not in a position to supply the subject



matter of procurement due to modification in the specifications or terms and conditions, may withdraw from the bidding proceedings without forfeiting any bid security that he may have been required to provide or being penalised in any way, by declaring his intention to withdraw from the procurement proceedings with adequate justification.

Rule 165 Late Bids. In the case of advertised tender enquiry or limited tender enquiry, late bids (i.e. bids received after the specified date and time for receipt of bids) should not be considered.

Rule 166 Single Tender Enquiry. Procurement from a single source may be resorted to in the following circumstances :

- (i) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods
- (ii) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of competent authority obtained.
- (iii) For standardisation of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the competent authority), the required item is to be purchased only from a selected firm

Note : Proprietary Article Certificate in the following form is to be provided by the Ministry/Department before procuring the goods from a single source under the provision of sub Rule 166 (i) and 166 (iii) as applicable.

- (i) The indented goods are manufactured by M/s.....
- (ii) No other make or model is acceptable for the following reasons :
.....
- (iii) Concurrence of finance wing to the proposal vide:
- (iv) Approval of the competent authority vide:

(Signature with date and designation of the indenting officer)

Rule 167 Electronic Reverse Auction

(i) Electronic Reverse Auction means an online real-time purchasing technique utilised by the procuring entity to select the successful bid, which involves presentation by bidders of successively more favourable bids during a scheduled period of time and automatic evaluation of bids;

(ii) A procuring entity may choose to procure a subject matter of procurement by the electronic reverse auction method, if:

- (a) It is feasible for the procuring entity to formulate a detailed description of the subject matter of the procurement;
- (b) There is a competitive market of bidders anticipated to be qualified to participate in the electronic reverse auction, so that effective competition is ensured;
- (c) The criteria to be used by the procuring entity in determining the successful bid are quantifiable and can be expressed in monetary terms; and

(iii) The procedure for electronic reverse auction shall include the following, namely:

- (a) The procuring entity shall solicit bids through an invitation to the electronic reverse auction to be published or communicated in accordance with the provisions similar to e-procurement; and
- (b) The invitation shall, in addition to the information as specified in e-procurement, include details relating to access to and registration for the auction, opening and closing of the auction and Norms for conduct of the auction.

Rule 168 Contents of Bidding Document

All the terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapters as below :-

Chapter – 1: Instructions to Bidders.



- Chapter – 2: Conditions of Contract.
- Chapter – 3: Schedule of Requirements.
- Chapter – 4: Specifications and allied Technical Details.
- Chapter – 5: Price Schedule (to be utilised by the bidders for quoting their prices).
- Chapter – 6: Contract Form.
- Chapter – 7: Other Standard Forms, if any, to be utilised by the purchaser and the bidders.

Rule 169 Maintenance Contract. Depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contracts are especially needed for sophisticated and costly equipment and machinery. It may, however, be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter.

Rule 170 Bid Security

- (i) To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, Bid Security (also known as Earnest Money) is to be obtained from the bidders except Micro and Small Enterprises (MSEs) as defined in MSE Procurement Policy issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with the Central Purchase Organisation or the concerned Ministry or Department. The bidders should be asked to furnish bid security along with their bids. Amount of bid security should ordinarily range between two percent to five percent of the estimated value of the goods to be procured. The amount of bid security should be determined accordingly by the Ministry or Department and indicated in the bidding documents. The bid security may be accepted in the form of Account Payee Demand

Draft, Fixed Deposit Receipt, Banker's Cheque or Bank Guarantee from any of the Commercial Banks or payment online in an acceptable form, safeguarding the purchaser's interest in all respects. The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period.

- (ii) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract.
- (iii) In place of a Bid security, the Ministries/ Departments may require Bidders to sign a Bid securing declaration accepting that if they withdraw or modify their Bids during the period of validity, or if they are awarded the contract and they fail to sign the contract, or to submit a performance security before the deadline defined in the request for bids document, they will be suspended for the period of time specified in the request for bids document from being eligible to submit Bids for contracts with the entity that invited the Bids.

Rule 171 Performance Security

- (i) To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract. Unlike contracts of Works and Plants, in case of contracts for goods, the need for the Performance Security depends on the market conditions and commercial practice for the particular kind of goods. Performance Security should be for an amount of five to ten per cent. of the value of the contract as specified in the bid documents. Performance Security may be furnished in the form of an Account Payee Demand Draft, Fixed Deposit Receipt from a Commercial bank, Bank Guarantee from a Commercial bank or online payment in an acceptable form safeguarding the purchaser's interest in all respects.
- (ii) Performance Security should remain valid for a period of sixty days beyond the date of completion of all



contractual obligations of the supplier including warranty obligations.

- (iii) Bid security should be refunded to the successful bidder on receipt of Performance Security.

Rule 172 (1) Advance payment to supplier

Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments for example in the following types of cases :-

- (i) Advance payment demanded by firms holding maintenance contracts for servicing of Air-conditioners, computers, other costly equipment, etc.
- (ii) Advance payment demanded by firms against fabrication contracts, turn-key contracts etc.

Such advance payments should not exceed the following limits :

- (a) Thirty per cent. of the contract value to private firms;
- (b) Forty per cent. of the contract value to a State or Central Government agency or a Public Sector Undertaking; or
- (c) in case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

Ministries or Departments of the Central Government may relax, in consultation with their Financial Advisers concerned, the ceilings (including percentage laid down for advance payment for private firms) mentioned above. While making any advance payment as above, adequate safeguards in the form of bank guarantee etc. should be obtained from the firm.

Rule 172 (2) Part payment to suppliers:

Depending on the terms of delivery incorporated in a contract, part payment to the supplier may be released after it dispatches the goods from its premises in terms of the contract.

Rule 173 Transparency, competition, fairness and elimination of arbitrariness in the procurement process All government

purchases should be made in a transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. Some of the measures for ensuring the above are as follows:-

- (i) the text of the bidding document should be self-contained and comprehensive without any ambiguities. All essential information, which a bidder needs for sending responsive bid, should be clearly spelt out in the bidding document in simple language. The condition of prior turnover and prior experience may be relaxed for Startups (as defined by Department of Industrial Policy and Promotion) subject to meeting of quality & technical specifications and making suitable provisions in the bidding document. The bidding document should contain, inter alia.
 - (a) Description and Specifications of goods including the nature, quantity, time and place or places of delivery.
 - (b) the criteria for eligibility and qualifications to be met by the bidders such as minimum level of experience, past performance, technical capability, manufacturing facilities and financial position etc or limitation for participation of the bidders, if any.
 - (c) eligibility criteria for goods indicating any legal restrictions or conditions about the origin of goods etc which may required to be met by the successful bidder.
 - (d) the procedure as well as date, time and place for sending the bids.
 - (e) date, time and place of opening of the bid.
 - (e) Criteria for evaluation of bids
 - (f) special terms affecting performance, if any.
 - (g) Essential terms of the procurement contract



- (h) Bidding Documents should include a clause that "if a firm quotes NIL charges/ consideration, the bid shall be treated as unresponsive and will not be considered".
- (ii) Any other information which the procuring entity considers necessary for the bidders to submit their bids.
- (iii) Modification to bidding document:
 - (a) In case any modification is made to the bidding document or any clarification is issued which materially affects the terms contained in the bidding document, the procuring entity shall publish or communicate such modification or clarification in the same manner as the publication or communication of the initial bidding document was made.
 - (b) In case a clarification or modification is issued to the bidding document, the procuring entity shall, before the last date for submission of bids, extend such time limit, if, in its opinion more time is required by bidders to take into account the clarification or modification, as the case may be, while submitting their bids.
 - (c) Any bidder who has submitted his bid in response to the original invitation shall have the opportunity to modify or re-submit it, as the case may be, or withdraw such bid in case the modification to bidding document materially affect the essential terms of the procurement, within the period initially allotted or such extended time as may be allowed for submission of bids, after the modifications are made to the bidding document by the procuring entity:
Provided that the bid last submitted or the bid as modified by the bidder shall be considered for evaluation
- (iv) Suitable provision should be kept in the bidding document to enable a bidder to question the bidding conditions, bidding process and/ or rejection of its bid. The reasons for rejecting a tender or non-issuing a tender document to a prospective bidder must be disclosed where enquiries are made by the bidder.
- (v) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding document.
- (vi) The bidding document should indicate clearly that the resultant contract will be interpreted under Indian Laws.
- (vii) The bidders should be given reasonable time to prepare and send their bids.
- (viii) The bids should be opened in public and authorised representatives of the bidders should be permitted to attend the bid opening.
- (ix) The specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible
- (x) Pre-bid conference: In case of turn-key contract(s) or contract(s) of special nature for procurement of sophisticated and costly equipment or wherever felt necessary, a suitable provision is to be kept in the bidding documents for one or more rounds of pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery etc. projected in the bidding document. The date, time and place of pre-bid conference should be indicated in the bidding document. This date should be sufficiently ahead of bid opening date. The records of such conference shall be intimated to all bidders and, shall also be exhibited on the website(s) where tender was published.
- (xi) Criteria for determining



responsiveness are to be taken into account for evaluating the bids such as:

- (a) time of delivery.
 - (b) Performance/ efficiency/ environmental characteristics.
 - (c) the terms of payment and of guarantees in respect of the subject matter of procurement
 - (d) price.
 - (e) cost of operating, maintaining and repairing etc.
- (xii) Bids received should be evaluated in terms of the conditions already incorporated in the bidding documents; No new condition which was not incorporated in the bidding documents should be brought in for evaluation of the bids. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence.
 - (xiii) Bidders should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids.
 - (xiv) Negotiation with bidders after bid opening must be severely discouraged. However, in exceptional circumstances where price negotiation against an ad-hoc procurement is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.
 - (xv) In the Rate Contract system, where a number of firms are brought on Rate Contract for the same item, negotiation as well as counter offering of rates are permitted to the bidders and for this purpose special permission has been given to the Directorate General of Supplies and Disposals (DGS&D).
 - (xvi) Contract should ordinarily be awarded to the lowest evaluated bidder whose bid has been found to be responsive and who is eligible and qualified to perform the contract satisfactorily as per the terms and conditions incorporated in the corresponding bidding document. However, where the

lowest acceptable bidder against ad-hoc requirement is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered from the next higher responsive bidder at the rates offered by the lowest responsive bidder.

- (xvii) Procurement of Energy Efficient Electrical Appliances: Ministries/ Departments while procuring electrical appliances notified by Department of Expenditure shall ensure that they carry the notified threshold or higher Star Rating of Bureau of Energy Efficiency (BEE).
- (xviii) The name of the successful bidder awarded the contract should be mentioned in the CPPP, Ministries or Departments website and their notice board or bulletin.
- (xix) Rejection of all Bids is justified when
 - a. effective competition is lacking.
 - b. all Bids and Proposals are not substantially responsive to the requirements of the Procurement Documents.
 - c. the Bids'/Proposals' prices are substantially higher than the updated cost estimate or available budget; or
 - d. none of the technical Proposals meets the minimum technical qualifying score.
- (xx) Lack of competition in rule 173(xix) shall not be determined solely on the basis of the number of Bidders. Even when only one Bid is submitted, the process may be considered valid provided following conditions are satisfied:
 - a. the procurement was satisfactorily advertised and sufficient time was given for submission of bids.
 - b. the qualification criteria were not unduly restrictive; and
 - c. prices are reasonable in comparison to market values
- (xxi) When a limited or open tender results in only one effective offer, it shall be treated as a single tender contract.



- (xxii) In case a purchase Committee is constituted to purchase or recommend the procurement, no member of the purchase Committee should be reporting directly to any other member of such Committee in case estimated value of procurement exceeds Rs. 25 lakhs.

Rule 174 Efficiency, Economy and Accountability in Public Procurement System. Public procurement procedure should ensure efficiency, economy and accountability in the system. To achieve the same, the following keys areas should be addressed :

- (i) To reduce delay, appropriate time frame for each stage of procurement should be prescribed by the Ministry or Department.
- (ii) To minimise the time needed for decision making and placement of contract, every Ministry/Department, with the approval of the competent authority, may delegate, wherever necessary, appropriate purchasing powers to the lower functionaries.
- (iii) The Ministries or Departments should ensure placement of contract within the original validity of the bids. Extension of bid validity must be discouraged and resorted to only in exceptional circumstances.
- (iv) The Central Purchase Organisation (e.g. DGS&D) should bring into the Rate Contract system more and more common user items which are frequently needed in bulk by various Central Government Departments. The Central Purchase Organisation (e.g. DGS&D) should also ensure that the Rate Contracts remain available without any break.

Rule 175 (1) Code of Integrity

No official of a procuring entity or a bidder shall act in contravention of the codes which includes

- (i) prohibition of
 - (a) making offer, solicitation or acceptance of bribe, reward or gift or any material benefit, either directly or indirectly, in exchange for an unfair advantage in the procurement process or to

otherwise influence the procurement process.

- (b) any omission, or misrepresentation that may mislead or attempt to mislead so that financial or other benefit may be obtained or an obligation avoided.
- (c) any collusion, bid rigging or anti-competitive behavior that may impair the transparency, fairness and the progress of the procurement process.
- (d) improper use of information provided by the procuring entity to the bidder with an intent to gain unfair advantage in the procurement process or for personal gain.
- (e) any financial or business transactions between the bidder and any official of the procuring entity related to tender or execution process of contract; which can affect the decision of the procuring entity directly or indirectly.
- (f) any coercion or any threat to impair or harm, directly or indirectly, any party or its property to influence the procurement process.
- (g) obstruction of any investigation or auditing of a procurement process.
- (h) making false declaration or providing false information for participation in a tender process or to secure a contract;
- (ii) disclosure of conflict of interest.
- (iii) Disclosure by the bidder of any previous transgressions made in respect of the provisions of sub-clause (i) with any entity in any country during the last three years or of being debarred by any other procuring entity.

Rule 175 (2) The procuring entity, after giving a reasonable opportunity of being heard, comes to the conclusion that a bidder or prospective bidder, as the case may be, has contravened the code of integrity, may take appropriate measures.



Rule 176 Buy-Back Offer

When it is decided with the approval of the competent authority to replace an existing old item(s) with a new and better version, the department may trade the existing old item while purchasing the new one. For this purpose, a suitable clause is to be incorporated in the bidding document so that the prospective and interested bidders formulate their bids accordingly. Depending on the value and condition of the old item to be traded, the time as well as the mode of handing over the old item to the successful bidder should be decided and relevant details in this regard suitably incorporated in the bidding document. Further, suitable provision should also be kept in the bidding document to enable the purchaser either to trade or not to trade the item while purchasing the new one.

PROCUREMENT OF SERVICES

A. CONSULTING SERVICES

Rule 177 "Consulting Service" means any subject matter of procurement (which as distinguished from 'Non- Consultancy Services' involves primarily non-physical project-specific, intellectual and procedural processes where outcomes/deliverables would vary from one consultant to another), other than goods or works, except those incidental or consequential to the service, and includes professional, intellectual, training and advisory services or any other service classified or declared as such by a procuring entity but does not include direct engagement of a retired Government servant.

Note: These Services typically involve providing expert or strategic advice e.g., management consultants, policy consultants, communications consultants, Advisory and project related Consulting Services which include, feasibility studies, project management, engineering services, finance, accounting and taxation services, training and development etc.

Rule 178 The Ministries or Departments may hire external professionals, consultancy firms or consultants (referred to as consultant hereinafter) for a specific job, which is well defined in terms of content and time frame for its completion.

Rule 179 This chapter contains the fundamental principles applicable to all Ministries or Departments regarding engagement of consultant(s). Detailed instructions to this effect may be issued by the concerned Ministries or Departments. However, the Ministries or Departments shall ensure that they do not contravene the basic rules contained in this chapter.

Rule 180 Identification of Services required to be performed by Consultants: Engagement of consultants may be resorted to in situations requiring high quality services for which the concerned Ministry/ Department does not have requisite expertise. Approval of the competent authority should be obtained before engaging consultant(s).

Rule 181 Preparation of scope of the required Consultant(s): The Ministries/ Departments should prepare in simple and concise language the requirement, objectives and the scope of the assignment. The eligibility and prequalification criteria to be met by the consultants should also be clearly identified at this stage.

Rule 182 Estimating reasonable expenditure: Ministry or Department proposing to engage consultant(s) should estimate reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other organisations engaged in similar activities.

Rule 183 Identification of likely sources.

- (i) Where the estimated cost of the consulting service is up to Rupees twenty-five lakhs, preparation of a long list of potential consultants may be done on the basis of formal or informal enquiries from other Ministries or Departments or Organisations involved in similar activities, Chambers of Commerce & Industry, Association of consultancy firms etc.
- (ii) Where the estimated cost of the consulting services is above Rupees twenty-five lakhs, in addition to (i) above, an enquiry for seeking 'Expression of Interest' from consultants should be published on Central Public Procurement Portal (CPPP) at www.eprocure.gov.in and on



GeM. An organisation having its own website should also publish all its advertised tender enquiries on the website. Enquiry for seeking Expression of Interest should include in brief, the broad scope of work or service, inputs to be provided by the Ministry or Department, eligibility and the pre-qualification criteria to be met by the consultant(s) and consultant's past experience in similar work or service. The consultants may also be asked to send their comments on the objectives and scope of the work or service projected in the enquiry. Adequate time should be allowed for getting responses from interested consultants.

Rule 184 Short listing of consultants. On the basis of responses received from the interested parties as per Rule 183 above, consultants meeting the requirements should be short listed for further consideration. The number of short listed consultants should not be less than three.

Rule 185 Preparation of Terms of Reference (TOR).

The TOR should include

- (i) Precise statement of objectives.
- (ii) Outline of the tasks to be carried out.
- (iii) Schedule for completion of tasks.
- (iv) The support or inputs to be provided by the Ministry or Department to facilitate the consultancy.
- (v) The final outputs that will be required of the Consultant.

Rule 186 Preparation and Issue of Request for Proposal (RFP). RFP is the document to be used by the Ministry/Department for obtaining offers from the consultants for the required service. The RFP should be issued to the shortlisted consultants to seek their technical and financial proposals. The RFP should contain :

- (i) A letter of Invitation
- (ii) Information to Consultants regarding the procedure for submission of proposal.
- (iii) Terms of Reference (TOR).
- (iv) Eligibility and pre-qualification criteria in case the same has not been ascertained through Enquiry for Expression of Interest.

- (v) List of key position whose CV and experience would be evaluated.
- (vi) Bid evaluation criteria and selection procedure.
- (vii) Standard formats for technical and financial proposal.
- (viii) Proposed contract terms.
- (ix) Procedure proposed to be followed for midterm review of the progress of the work and review of the final draft report.

Rule 187 Receipt and opening of proposals
Proposals should ordinarily be asked for from consultants in 'Two bid' system with technical and financial bids sealed separately. The bidder should put these two sealed envelopes in a bigger envelope duly sealed and submit the same to the Ministry or Department by the specified date and time at the specified place. On receipt, the technical proposals should be opened first by the Ministry or Department at the specified date, time and place.

Rule 188 Late Bids. Late bids i.e. bids received after the specified date and time of receipt should not be considered.

Rule 189 Evaluation of Technical Bids: Technical bids should be analysed and evaluated by a Consultancy Evaluation Committee (CEC) constituted by the Ministry or Department. The CEC shall record in detail the reasons for acceptance or rejection of the technical proposals analysed and evaluated by it.

Rule 190 Evaluation of Financial Bids of the technically qualified bidders: The Ministry or Department shall open the financial bids of only those bidders who have been declared technically qualified by the Consultancy Evaluation Committee as per Rule 189 above for further analysis or evaluation and ranking and selecting the successful bidder for placement of the consultancy contract.

Rule 191 Methods of Selection/ Evaluation of Consultancy Proposals
The basis of selection of the consultant shall follow any of the methods given in Rule 192 to 194 as appropriate for the circumstances in each case.

Rule 192. Quality and Cost Based Selection (QCBS): QCBS may be used for Procurement of consultancy services,



where quality of consultancy is of prime concern.

- (i) In QCBS initially the quality of technical proposals is scored as per criteria announced in the RFP. Only those responsive proposals that have achieved at least minimum specified qualifying score in quality of technical proposal are considered further.
- (ii) After opening and scoring, the Financial proposals of responsive technically qualified bidders, a final combined score is arrived at by giving predefined relative weight ages for the score of quality of the technical proposal and the score of financial proposal.
- (iii) The RFP shall specify the minimum qualifying score for the quality of technical proposal and also the relative weight ages to be given to the quality and cost (determined for each case depending on the relative importance of quality vis-a-vis cost aspects in the assignment, e.g. 70:30, 60:40, 50:50 etc). The proposal with the highest weighted combined score (quality and cost) shall be selected.
- (iv) The weight age of the technical parameters i.e. non- financial parameters in no case should exceed 80 percent.

Rule 193 Least Cost System (LCS). LCS is appropriate for assignments of a standard or routine nature (such as audits and engineering design of non-complex works) where well established methodologies, practices and standards exist. Unlike QCBS, there is no weight age for Technical score in the final evaluation and the responsive technically qualified proposal with the lowest evaluated cost shall be selected.

Rule 194 Single Source Selection/Consultancy by nomination. The selection by direct negotiation/nomination, on the lines of Single Tender mode of procurement of goods, is considered appropriate only under exceptional circumstance such as:

- (i) tasks that represent a natural continuation of previous work carried out by the firm;
- (ii) in case of an emergency situation, situations arising after natural

disasters, situations where timely completion of the assignment is of utmost importance; and

- (iii) situations where execution of the assignment may involve use of proprietary techniques or only one consultant has requisite expertise.
- (iv) Under some special circumstances, it may become necessary to select a particular consultant where adequate justification is available for such single-source selection in the context of the overall interest of the Ministry or Department. Full justification for single source selection should be recorded in the file and approval of the competent authority obtained before resorting to such single-source selection.
- (v) It shall ensure fairness and equity, and shall have a procedure in place to ensure that the prices are reasonable and consistent with market rates for tasks of a similar nature; and the required consultancy services are not split into smaller sized procurement.

Rule 195 Monitoring the Contract. The Ministry/Department should be involved throughout in the conduct of consultancy, preferably by taking a task force approach and continuously monitoring the performance of the consultant(s) so that the output of the consultancy is in line with the Ministry/Department's objectives.

Rule 196 Public competition for Design of symbols/logos. Design competition should be conducted in a transparent, fair and objective manner. Wide publicity should be given to the competition so as to ensure that the information is accessible to all possible participants in the competition. This should include publication on the website of Ministry/Department concerned, as also the Central Public Procurement Portal. If the selection has been by a jury of experts nominated for the purpose, the composition of the jury may also be notified.

B. OUTSOURCING OF SERVICES

Rule 197 "Non-Consulting Service" means any subject matter of procurement (which as distinguished from 'Consultancy



Services'), involve physical, measurable deliverables/ outcomes, where performance standards can be clearly identified and consistently applied, other than goods or works, except those incidental or consequential to the service, and includes maintenance, hiring of vehicle, outsourcing of building facilities management, security, photocopier service, janitor, office errand services, drilling, aerial photography, satellite imagery, mapping etc.

Rule 198 Procurement of Non-consulting Services.

A Ministry or Department may procure certain non-consulting services in the interest of economy and efficiency and it may prescribe detailed instructions and procedures for this purpose without, however, contravening the following basic guidelines.

Rule 199 Identification of likely contractors.

The Ministry or Department should prepare a list of likely and potential contractors on the basis of formal or informal enquiries from other Ministries or Departments and Organisations involved in similar activities, scrutiny of 'Yellow pages', and trade journals, if available, web site etc.

Rule 200 Preparation of Tender enquiry.

Ministry or Department should prepare a tender enquiry containing, inter alia :

- (i) The details of the work or service to be performed by the contractor;
- (ii) The facilities and the inputs which will be provided to the contractor by the Ministry or Department;
- (iii) Eligibility and qualification criteria to be met by the contractor for performing the required work/service; and
- (iv) The statutory and contractual obligations to be complied with by the contractor.

Rule 201 Invitation of Bids.

- (i) For estimated value of the non-consulting service up to Rupees ten lakhs or less: The Ministry or Department should scrutinise the preliminary list of likely contractors as identified as per Rule 199 above, decide the prima facie Eligible and

capable contractors and issue limited tender enquiry to them asking for their offers by a specified date and time etc. as per standard practice. The number of the contractors so identified for issuing limited tender enquiry should be more than three.

- (ii) For estimated value of the non-consulting service above Rs.10 lakhs: The Ministry or Department should issue advertisement in such case should be given on Central Public Procurement Portal(CPPP)at www.eprocure.gov.in and on GeM. An organisation having its own website should also publish all its advertised tender enquiries on the website. The advertisements for invitation of tenders should give the complete web address from where the bidding documents can be downloaded.

Rule 202 Late Bids. Late bids i.e. bids received after the specified date and time of receipt should not be considered.

Rule 203 Evaluation of Bids Received.

The Ministry or Department should evaluate, segregate, rank the responsive bids and select the successful bidder for placement of the contract.

Rule 204 Procurement of Non-consulting services by nomination. Should it become necessary, in an exceptional situation to procure a non-consulting service from a specifically chosen contractor, the Competent Authority in the Ministry or Department may do so in consultation with the Financial Adviser. In such cases the detailed justification, the circumstances leading to such procurement by choice and the special interest or purpose it shall serve, shall form an integral part of the proposal.

Rule 205 Monitoring the Contract. The Ministry or Department should be involved throughout in the conduct of the contract and continuously monitor the performance of the contractor.

Rule 206 Any circumstances which are not covered in Rule 198 to Rule 205 for procurement of non-consulting services, the procuring entity may refer Rule 135 to Rule 1/6 pertaining to procurement of goods and not to the procurement of consulting services.



**Government of Jammu and Kashmir
Higher Education Department, Civil Secretariat;
Jammu/Srinagar**

Subject: Revised Guidelines/Rules for utilization of College Local Funds.

Government Order No: 109 - JK (HE) of 2022

Dated: 28 -04-2022

In supersession of all previous Orders/ Guidelines issued by this Department regarding the utilization/incurred the expenditure from the "College Local Funds", the following revised guidelines are hereby issued for immediate compliance:

1. Short title and commencement:-

- a. These Guidelines/ Rules shall be called "*Jammu and Kashmir Utilization of Local Fund guidelines 2022*".
- b. These Guidelines/ Rules shall come in to force from the date of issuance of this order.

2. Definitions:-

In these rules, the expression:

- a. "**Competent Authority**" means the authorities specified in this order for the purpose of implementation of these rules.
- b. "**Fund**" means the "**College Local Funds**" which includes all payments other than tuition fees which are paid by the students of the colleges at the time of admission as per guidelines issued by Higher Education Department as well as receipts from any other source
- c. "**Government**" means the Government of UT of Jammu and Kashmir.

3. Constitution of the Fund: - The following income shall constitute the Fund.

- a. All payments other than college tuition fees which are paid by the students of the colleges at the time of admission as per guidelines issued by the Higher Education Department.
- b. Receipts from any other source

4. Rate of Subscription:

- a. The rates of fees to be charged from the students at the time of admission shall be determined by the Higher Education Department from time to time
- b. Subscription to the fund shall be charged from each student at the full rate prescribed by the Higher Education Department of irrespective of the fact that the student may have been granted a fee concession.
- c. Subscription to the fund shall not be charged from a student for a second time, if he/she has migrated from one college to another during the same Financial Year. However, the University component shall be charged from such students in case there is change of University.

5. Custody of the Funds:

- a. All the Local Funds collected from the students shall be deposited either in a **Single Local Fund Account** or in different Bank Accounts maintained in the nearest Branches of Jammu and Kashmir Bank. These Bank Accounts shall be operated by the concerned Principals of the Colleges. However, the details of each individual fund shall have to be reflected in separate Cash Books.
- b. The entire Pool Fund as prescribed by the Higher Education Department shall be credited into *the Central Pool Fund Account NO.SB-0110040100000728 maintained in the J&K Bank Civil Secretariat, Srinagar/Jammu within one month of the close of the admission process.*
- c. The Principals are **not** authorized to utilize any amount out of pool fund. Any deviation on this account shall be viewed seriously and the concerned Principal shall be held personally responsible.
- d. **Any college that fails to remit its share of the pool fund within the prescribed time limit shall not be permitted the use of the Local Fund**

6. Utilization of the Local Funds:

An indicative list of activities that can be carried out through the Local Funds is as under:-

- a. To provide the Colleges with adequate amenities and facilities for optimal academic activities, Skill Development, Research and innovation.
- b. To create facilities for promotion of Sports like Swimming pools, gymnasium, skating rinks and indoor courts etc.

- c. To make payments of legitimately earned wages to the Academic Arrangement Staff/ Teaching Assistants, Guest or Visiting Faculty engaged in the colleges provided all due processes have been followed before their engagement and **prior written** approval of the competent authority has been obtained.
- d. To make the payment of legitimate wages to the outsourced staff/ Local Fund Employee(s) engaged before the imposition of the ban on recruitment/hiring and after completing all the codal formalities/ GFR provisions. **However, no payment what so ever shall be made to any employee engaged after the imposition of ban on the recruitment by the Finance Department.**
- e. Face-lifting of existing infrastructure and carrying out minor works/repairs/alterations additions to the buildings where sufficient funds are not available under regular budget heads
- f. Minor construction works for which no provision has been kept by the Department either in Capex Budget or in Revenue Budget for the current financial year.
- g. All the works should be got executed either through Public Works Department or any other agency/ authorized department after fulfilling all the codal formalities/ provisions of GFR. The instructions of the Government issued from time to time shall be strictly followed by the executing agencies.
- h. Maintenance of washrooms and sanitation/cleaning of the Colleges, maintenance of Lawns, Plantation/ Leveling of grounds wherever required may be carried out. **However, no man power what so ever shall be engaged under these provisions or through these funds.**
- i. Purchase of stationery books, research or skill equipment, first aid boxes and other medical emergency items and firefighting equipments strictly as per the chapter VI of procurement of goods and services of GFR's 2017 and SO 58 issued by Finance Department on 31-12-2019
- j. Any other activities or items that may be specified or permitted by the Government in the Higher Education Department at any time in future.
- k. However, no bus, minibus, ambulance or any other vehicle can be purchased through this fund except with the **PRIOR** approval of the Higher Education Department on the recommendation of State Level committee

l. No furniture or fixtures can be purchased under this head except with the prior approval of the competent Authorities

m. No Manpower of any kind can be engaged through the fund

7. Procedure for utilization of local funds:

There will be three Committees at different levels which shall be authorized to sanction the utilization of amount from the local funds on the request of the concerned Principals on case to case basis:

I. College Development Committee (CDC):

The composition of the committee at college level shall be as under:

- a. *Principal of the College* (Chairman)
- b. *Treasury Officer Concerned or his representative* (Member)
- c. *3 senior most faculty members of the College out of which one should be a woman faculty member* (Members)

The senior most accounts Accountant/Accounts Assistant/ JSA of the College shall be a permanent invitee to the committee

Provided that only the senior most permanent faculty members will be nominated; the women faculty member to be nominated should be also be the senior most permanent women faculty member;

Provided that in case sufficient faculty members/women are not available in a college, the same shall be nominated from a nearby college by the Nodal Principal

II) Divisional Level Committee (DLC):

The committee shall comprise of the following:

- a. *Nodal Principal, Jammu/Kashmir* (Chairman)
- b. *Any two Principals to be nominated by Director Colleges* (Members)
- c. *Principal of the concerned College* (Member)
- d. *FA/ CAO of any University to be nominated by Administrative Department* (Member)

The senior most accounts personnel of the Nodal College shall be a permanent invitee to the committee.

III) Directorate/UT Level Empowered Committee (DLEC):

The composition of UT/ Directorate level committee shall be as under:

- a. Director Colleges, J&K (Chairperson)
- b. Both Nodal Principals, Jammu/Kashmir (Members)
- c. Any two senior Principals of the UT (to be nominated by Administrative Department) (Members)
- d. FA/ CAO of any University to be nominated by Administrative Department (Member)
- e. Additional Sec./ Dy. Sec. HED (Member)
- f. Deputy Director/Assistant Director, Planning, HED (Member)

The Assistant Accounts Officer, Higher Education Deptt. shall be a permanent invitee to the committee.

The respective Committees shall examine the proposals/ estimates submitted to it by the colleges and shall authorize the Principals on case to case basis after ascertaining the necessity as well as genuineness of the proposal as per the financial powers delegated to the committee in the light of the rules governing the use of Local funds as well as **General Financial Rules (GFRs)** and other instructions issued by the government from time to time including SO 58 issued by Finance Department on 31-12-2019. All formalities including technical sanctions, vetting of estimates and Administrative approvals must be rigorously followed. All works/procurements must be through strict **e-tendering**. All cases beyond the competence of the Directorate/ UT Level Empowered Committee may be recommended to the Administrative Department for further necessary approvals.

Besides the above, the **Directorate/UT Level Empowered Committee (DLEC)** committee shall be competent to authorize full expenditure out of available Local Fund of the Colleges in respect of the following object heads:-

- a. To authorize payments of legitimately earned wages to the Academic Arrangement Staff/ Teaching Assistants, Guest or Visiting Faculty engaged in the colleges provided all due processes have been followed before their engagement and **prior written** approval of the competent authority has been obtained.
- b. To authorise the payment of legitimately earned wages to the outsourced staff/ Local Fund Employee(s) engaged before the imposition of the ban on recruitment/hiring and after completing all the codal formalities/ GFR provisions. **However, no payment what so ever shall be made to any employee engaged after the imposition of ban on the recruitment by the Finance Department.**

8. The delegation of powers in respect of all the three tier committees shall be as under:-

	NAAC (A) Grade Or Above	NAAC (B++) or (B) Grade	NAAC (C) Grade	Not Accredited
College Level Committee	Up to Rs. 5 lakhs for individual work and Rs. 10 Lakhs in a Financial Year	Up to Rs. 4 lakhs for individual work and Rs. 7.5 Lakhs in a Financial Year	Up to Rs. 2.5 lakhs for individual work and Rs. 6 Lakhs in a Financial Year	Up to Rs. 2 lakhs for individual work and Rs. 5 lakhs in a Financial Year
Divisional Level	Up to Rs. 10 lakhs for individual work and Rs. 25 Lakhs in a Financial Year	Up to Rs. 7.5 lakhs for individual work and Rs. 20 Lakhs in a Financial Year	Up to Rs. 5 lakhs for individual work and Rs. 15 Lakhs in a Financial Year	Up to Rs. 3 lakhs for individual work and Rs. 10 Lakhs in a Financial Year
Directorate/UT Level	Up to Rs. 20 lakhs for individual work and Rs. 35 Lakhs in a Financial Year	Up to Rs. 15 lakhs for individual work and Rs. 30 Lakhs in a Financial Year	Up to Rs. 10 lakhs for individual work and Rs. 25 Lakhs in a Financial Year	Up to Rs. 5 lakhs for individual work and Rs. 15 Lakhs in a Financial Year

However, the total expenditure permitted out of Local Fund in a Financial year in respect of any one college shall not exceed 25% of the total Local Fund available with the college on the 1st day of the beginning of the said Financial Year or as per above delegation whichever is on lower side

9. Further Guidelines/ Instructions for operation of Local Funds:

All GFRs, financial guidelines and instructions of the Finance departments be strictly adhered to while incurring expenditure out of the fund. Instructions of the Finance Department on outsourcing and all other instructions issued from time to time be strictly followed.

- i. Director Colleges shall monitor and ensure that all subscriptions from Colleges are collected in time and all receipts are credited to the Local Fund Bank Account. He/She shall also ensure the transfer of pool fund from colleges to central pool fund immediately but not later than one month from the time the admission process is closed in each Division.
- ii. All Local Funds shall be operated on the recommendation/ approval of specific Committees as mentioned above and as per the financial limits specified

- iii. Transfer of funds from one head to another shall not be permitted. In case of exigency a specific request with full justification must be put up to the Directorate Level committee irrespective of the amount involved.
- iv. Colleges shall arrange the face-lifting of buildings/replacement of glass panes/minor repairs maintenance works by debit to the building maintenance Fund provided all works are carried out after proper procedure and under the supervision of a college committee.
- v. The pool fund collected from each student at the time of admission has to be consolidated at the end of the admission process and then transferred to the Central Pool Fund Account maintained at Administrative Department Level within one month of the close of the admission process. Principals of the Colleges are not allowed/ authorized to utilize any amount at their level from Pool Fund. **Any college that fails to remit its share of the pool fund within the prescribed time limit shall not be permitted the use of the Local Fund**
- vi. No expenditure should be incurred from Local Funds in anticipation of sanction.
- vii. No expenditure in excess of the amount sanctioned/in anticipation of funds should be incurred.
- viii. No expenditure should be incurred on execution of any work(s) which have already been Projected/ Approved under Capex/ Revenue Budget.
- ix. The payment shall be made against the work done only.
- x. The books of accounts shall be maintained properly and reconciliation with the banks shall be carried out at the end of each month on regular basis.
- xi. All accounts shall be supported by receipts/vouchers/tenders and record thereof shall be properly maintained for inspection and audit, as and when necessary by Administrative Department/ AG Office
- xii. The expenditure statement of Local Funds should be submitted quarterly to the Administrative Department.
- xiii. All the codal provisions, GFRs and the instructions issued by the Government from time to time should be adhered to in letter and spirit and the DDO shall be held personally responsible for any deviation from the guidelines.
- xiv. **All the payments out of Local Funds should be made through online Banking Mode only. DBT mode should be followed. No cash in any case is allowed to be withdrawn from the Bank Accounts.**
- xv. Equipment/materials purchased or otherwise received shall be entered in a store stock register The distribution of the materials supported by receipts shall be recorded therein in a chronological order.

10. Classifications of Funds and Indicative Uses

- i. Motor vehicle fund may be conserved by the colleges and could be used by bigger colleges in acquiring a bus/ambulance after due approvals
- ii. Students service fund may be used for providing water coolers, filtered water, furniture for canteen and common room, and concrete seats around play field for students. A small cooperative store for students could also be opened in colleges out of these funds.

(111)

- iii. Relief fund shall be used by colleges for payment to Student/Class-IV staff/ Daily wagers etc. in case of accident/unforeseen incidents. An effort may be made to cover the students under group personal accidental/ health insurance schemes out of this fund.
- iv. Laboratory development fund shall be used for the twin purpose of acquiring necessary laboratory equipment, materials and making modifications **within the labs**. For economic use of floor space maintenance of Gas/Water Fittings And Wiring/Tables can also be undertaken by debit to this fund.
- v. Funds for seminar and cultural activities shall be spent exclusively for these purposes.
- vi. Funds for subject tour/excursion can be interchanged on need basis.
- vii. Reading room fund shall be used after obtaining proper approval of College Level Committee specifically for purchase of news papers/periodicals literary and specific journals and occasionally for storage furniture.
- viii. Medical aid fund could be used for purchase of medicines for first aid and minor ailments, minor equipment, maintenance of dispensary subject to availability of funds and for purchase of small ambulances as per the procedure given above.
- ix. Sports development fund shall be used for purpose of sports material and maintenance of play fields.
- x. Stationery fund shall be used for the purpose of purchase of stationery items like Attendance Registers. Colleges Prospectus and Admission Forms (which are priced by College) answer books, award rolls etc exclusively used for students affairs.
- xi. Identity card fund is meant for purchase/lamination of identity cards of students.
- xii. Vocational/professional course fund could be used for for improving physical facilities in Labs including electrification and continuous supply of electricity or other such needs.
- xiii. Students aid fund may be used for the welfare of deserving and under privileged students strictly as per the guidelines issued by Director Colleges for the purpose.

This issues with the concurrence of Finance Department as conveyed vide UO No. FD-Dode/189/2021-02-639 Dated 21-04-2022

By order of Government of Jammu and Kashmir

Sd/-

Rohit Kansal (IAS)

Principal Secretary to Government
Higher Education Department

No: HED-CCT/4/2022-04/112208/J-149-160

Dated: 28 -04-2022

Copy to:

1. Additional Chief Secretary, Finance Department, J&K.
2. Principal Accountant General, J&K, Srinagar/Jammu.

3. Director General Accounts and Treasuries J&K.
4. Director Colleges, Higher Education Department for information of all colleges.
5. Registrars of All Universities of the UT of J&K.
6. Director, Archives, Archaeology & Museums, J&K.
7. Nodal Principal, Jammu/Kashmir
8. All Members of the committees for information and necessary action.
9. All Principals of the Degree Colleges of UT of J&K.
10. Pvt. Secy. to Principal Secretary to Government, Higher Education Department for information of the Principal Secretary.
11. Government Order File (W.2s.cs).
12. Order File Accounts Section, HED.

26/4/22
(Abdul Majid Butt)
Director Finance
Higher Education Department
26/4

Report of College Internal Audit committee Financial Year 2018-2019

Reference: Constitution of the committee vide college order No: WCG/ 5436

Dated: 24/12/20

During the financial year 2018-2019 funds under various detail heads as per the annexure closed to this report have been incurred against the allotment provided by the Administrative Department i.e Higher Education Department of J&K Govt. The committees have observed no financial irregularities as per the record made available to the committee. All the requisite records have been maintained properly.

All the purchased have been made on the recommendation of the purchase Committee of the College on the requisition of different departments of the College as per the financial rules . The development activities of the College have been done on the recommendation of the Development Committee of the College.

Books for different departments have been purchased under the detail head Books and Periodicals on the requisition of the different departments of the College on the recommendations of the library committee.

This report is subject to the discrepancy, if any pointed out by the external audit to be conducted by Department of Audit and Inspection or AG's

Report submitted by following committee members:-

- 1. Prof B.D Sehgal *B.D Sehgal*
- 2. Dr Nidhi suri *Nidhi*
- 3. Prof Mamta Kundal *Mamta*
- 4. Mr Ashok Tandon , S.O *Ashok*
- 5. Ms Shakuntla, Assistant Accountant *Shakuntla*
- 6. Mr Naresh Kumar. Cashier *Naresh*

Naresh
Principal
PSPS Govt. College for Women
Gandhi Nagar, Jammu



EXCESS & SURRENDER STATEMENT FOR THE YEAR 2018-2019 (NON-PLAN) AS ON 30.03.2019

S.No	Object Head	Detail Head	Budget Allotment during 2018-2019	Expenditure during 2018-2019	Surrender	Excess
1	Salary	001	327458000.00	324480777.00	2977223.00	
2	O.E	007	295000.00	213564.00	81436.00	
3	Telephone	006	167000.00	145019.00	21981.00	
4	TA	002	155000.00	67673.00	87327.00	
5	BOOKS & PUBL.	011	274000.00	248245.00	25755.00	
6	Electricity	008	1474000.00	1474000.00	0.00	
7	MAT. & Supp.	010	706000.00	375936.00	330064.00	
8	2071-Pensionary Benefits	2071/8342	5500000.00	3562591.00	1937409.00	
9	Motor Vehicle (POL)	014	63000.00	0	63000.00	
10	Culture Activities	022	146000.00	31664.00	64336.00	
11	Medical Reimbursement	071	900000.00	850977.00	49023.00	
12	RRT	009	196000.00		196000.00	
13	Machinery & Equipment	020	84000.00	80180	3820.00	
14	Maintenance and Repairs	23	3750000.00		3750000.00	
15	Furniture & Furnishings	054	10000.00	0.00	10000.00	
16	Office Equi. & Appliances	103	35000.00	0.00	35000.00	
17	2071-Pensionary Cash in lieu		3860000.00	3843338.00	16662.00	
Note:- Funds already Surrendered vide letter no.WCG/2019/3790 dated 20.03.2019						
RRT			196000.00			
Motor Vehicle (POL)			63000.00			
2071-Pensionary Benefits			1700000.00			
Maintenance and Repairs			3750000.00			

Principal

Principal



2018-19

De Vence
12-03-2019

GOVT. P.G.COLLEGE FOR WOMEN GANDHI NAGAR JAMMU

*Pras
Capital
Hand*

S No.	Item	Funds released during 2018-19	Expenditure during 2018-19	Surrendered
1	Furniture	10000	0	10000
2	Machinery and Equipment	84000	80180	3820
3	Smart Class room/Language lab etc	0		
4	Land Acquisition	0		
5	Purchase of Vehicle	0		
6	Elections to Parliament	50000	7347	42653

115

[Signature]
Principal
Govt. College for Women
Gandhi Nagar, Jammu



EXCESS & SURRENDER STATEMENT FOR THE YEAR 2018-2019 (Major Head 4202 Capital Outlay) AS ON 30.03.2019

S.No	Object Head	Detail Head	Budget Allotment during 2018-2019	Expenditure during 2018-2019	Surrender	Excess
1	Renovation of building identified for nursing college	115-Works	850,000.00	-	850,000.00	



Principal
Govt. College for Women
Gandhinagar, Jammu

Report of College Internal Audit committee Financial Year 2019-2020

Reference: Constitution of the committee vide college order No: WCG/ 5436
Dated: dt. 24/12/20

During the financial year 2019-2020 funds under various detail heads as per the annexure closed to this report have been incurred against the allotment provided by the Administrative Department i.e Higher Education Department of J&K Govt. The committees have observed no financial irregularities as per the record made available to the committee. All the requisite records have been maintained properly.

All the purchased have been made on the recommendation of the purchase Committee of the College on the requisition of different departments of the College as per the financial rules . The development activities of the College have been done on the recommendation of the Development Committee of the College.

Books for different departments have been purchased under the detail head Books and Periodicals on the requisition of the different departments of the College on the recommendations of the library committee.

This report is subject to the discrepancy, if any pointed out by the external audit to be conducted by Department of Audit and Inspection or AG's

Report submitted by following committee members:-

- 1. Prof B.D Sehgal *B. Sehgal*
- 2. Dr Nidhi suri *Nidhi*
- 3. Prof Mamta Kundal *Mamta*
- 4. Mr Ashok Tandon , S.O. *Ashok*
- 5. Ms Shakuntla, Assistant Accountant *Shakuntla*
- 6. Mr Naresh Kumar. Cashier *Naresh*



NK/18
Principal
PSPS Govt. College for Women
Gandhi Nagar, Jammu

GOVT. P.G. COLLEGE FOR WOMEN GANL : NAGAR, JAMMU
EXCESS/ SURRENDER STATEMENT FOR THE YEAR 2019-20 ENDING 31.03.2020 (01.04.2019 to 31.03.2020)
2202-NON PLAN

S.No.	Detailhead	Allotment			Expenditure			Surrender		
		State	UT	Total	State	UT	Total	State	UT	Total
		01-04-2019 to 30-10-2019	31-11-2019 to 31-03-2020		01-04-2019 to 30-10-2019	31-10-2019 to 30-03-2020		31-10-2019	31-03-2020	
1	Salaries -001	186927000.00	127218000.00	314145000.00	152009376.00	120253328.00	272262704.00	34917624.00	6964672.00	41882296.00
2	Travel Expenses-002	195000.00	97000.00	292000.00	179879.00	92500.00	272379.00	15121.00	4500.00	19621.00
3	Telephone- 006	23000.00	218500.00	241500.00	13062.00	24894.00	37956.00	9938.00	193606.00	203544.00
4	Office Expenses - 007	120000.00	350000.00	470000.00	59956.00	326268.00	386224.00	60044.00	23732.00	83776.00
5	Electricity Charges - 008	2200000.00	740000.00	9600000.00	2200000.00	7400000.00	9600000.00	0.00	0.00	0.00
6	Material & Supplies-010	270000.00	2075000.00	2345000.00	259459.00	1429452.00	1688911.00	10541.00	645548.00	656089.00
7	Books and Periodicals-011	150000.00	1800000.00	1950000.00	149635.00	1423286.00	1572921.00	365.00	376714.00	377079.00
8	Pol-014	0.00	355000.00	355000.00	0.00	37359.00	37359.00	0.00	317641.00	317641.00
9	Machinery & Equipment-020	0.00	1470000.00	1470000.00	0.00	1457083.00	1457083.00	0.00	12917.00	12917.00
10	Training -021	0.00	2756000.00	2756000.00	0.00	1519974.00	1519974.00	0.00	1236026.00	1236026.00
11	Organisation of Camps-022	6500000.00	10281000.00	16781000.00	6500000.00	2708417.00	9208417.00	0.00	7572583.00	7572583.00
12	Maintenance & Repairs-023	0.00	256000.00	256000.00	0.00	170000.00	170000.00	0.00	36000.00	86000.00
13	Medical Reimbursement -071	0.00	3000000.00	3000000.00	0.00	268959.00	268959.00	0.00	2731041.00	2731041.00
14	Office Equipments & Appliance -	6900000.00	10340000.00	17240000.00	6400000.00	6768815.00	13168815.00	500000.00	3571185.00	4071185.00
	Total	203285000.00	167616500.00	370901500.00	167771357.00	143880335.00	311651702.00	35513633.00	23736165.00	59249798.00

2071 -PORB

S.No.	Detailhead	Allotment			Expenditure			Surrender		
		State	UT	Total	State	UT	Total	State	UT	Total
1	Pensionary charges-641	2575000.00	1850000.00	4425000.00	2008773.00	1815180.00	3823953.00	566227.00	34820.00	601047.00
2	Leave Encashment -670	0.00	3200000.00	3200000.00	0.00	3176574.00	3176574.00	0.00	23426	23426.00

Principal
 Govt College for Women
 Ganthi Nagar, Jammu
 Mrs 196

GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGA, JAMMU
EXCESS / SURRENDER STATEMENT FOR THE YEAR 2019-20 ENDING 31.03.2020

4202- PLAN

S.No	Name of Scheme/ Work	Allotment	Expenditure	Transfer to other colleges/ others	Surrender	Requirement of funds for fy- 2020-21
1	Upgradation and Modernization of Capital Assets (Work wise)	750000.00	750000.00	Mechanical Engg.	0.00	58462000.00
2	IT enabled class rooms/ smart/ digitals class rooms	9375000.00	9375000.00	Director NIELIT	0.00	6000000.00
3	Provision of Machinery and Equipments	1125000.00	654347.00	0.00	470653.00	4000000.00
4	Upgradation of Laboratories and Libraries	1000000.00	399187.00	0.00	600813.00	3000000.00
5	Development /Up- gradation of sports infrastructure and activities (by Nodal Principal Jammu/	10000000.00	394154.00	7255000 (Colleges)	2350846.00	23700000.00
6	Employment and Skilled Enhancement Schemes	1000000.00	944000.00	0.00	56000.00	12000000.00
7	Improvement in Teaching and Learning process (E-Content)	500000.00	0.00	312500 (Cluster Colleges)	187500.00	1400000.00
8	Improvement in functioning of Cluster University and Constituent Colleges	1000000.00	890220.00	0.00	109780.00	12000000.00
9	Establishment of Newly sanctioned colleges / Prefabricated Structures (Work Women College Gandhi Nagar,	55000000.00	0.00	0.00	55000000.00	0.00
10	Jammu Improvement / Upgradation including water proofing in Tresses of 07 blocks	2500000.00	0.00	2500000 (PWD)	0.00	9975000.00
	Total	82250000.00	13406908.00	10067500.00	58775592.00	130537000.00



Principal
Govt. College for Women
Gandhi Nagar, Jammu

119

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Report of Internal Audit Committee Financial Year 2020-2021

Reference: Constitution of the committee vide college order no. WCG/8853
Dated 02/12/2021

During the financial year 2020-2021 funds under various detail heads as per the annexure closed to this report have been incurred against the allotment provided by the Administrative Department i.e Higher Education Department of J&K Govt. The committees have observed no financial irregularities as per the record made available to the committee. The expenditure has been incurred properly. All the requisite records have been maintained properly.

All the purchases have been made on the recommendations of the Purchase Committee of the college on the requisition of different departments of the college through GeM portal as per the financial rules GFR 2017. The Development activities of the college have been done on the recommendation of the Development Committee of the college.

Books for different departments have been purchased under the detail head Books and Periodicals on the requisition of the different departments of the college on the recommendations of the library committee.

This report is subject to the discrepancy, if any pointed out by the external audit to be conducted by Department of Audit and Inspection or AG's

Report submitted by following committee members:-

1. Dr B.D Sehgal, Convenor B.S.K.
2. Dr Nidhi Suri, Member Nidhi
3. Prof Mamta Kundal, Member Mamta
4. Mr Ashok Tandon, Section Officer Ashok
5. Ms Padma, Accountant ✓
6. Mr Naresh, Cashier Naresh



OFFICE OF THE PRINCIPAL GOVT. P.O. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMSHEDPUR
 Final Excess Surrender statement (Non-Plan) for the year 2020-21

S.No.	Detailed Head	Budget Allotment	Expenditure	Balance	Excess	Surrender
1	Salaries -001	24400000.00	239165077.00	4834923.00	0.00	3834923.00
2	Travel Expenses-002	120000.00	8660.00	111340.00	0.00	111340.00
3	Telephone - 006	95000.00	71596.00	23404.00	0.00	23404.00
4	Office Expenses - 007	395000.00	182205.00	212795.00	0.00	212795.00
5	Electricity Charges - 008	9200800.00	9200800.00	0.00	0.00	0.00
6	Material & Supplies-010	4050000.00	623307.00	3426693.00	0.00	3426693.00
7	Books and Periodicals-011	700000.00	699861.00	139.00	0.00	139.00
8	Pol-014	110000.00	0.00	110000.00	0.00	110000.00
9	Machinery & Equipment-020	3450000.00	1069343.00	2380657.00	0.00	2380657.00
10	Training -021	0.00	0.00	0.00	0.00	0.00
11	Organisation of Camps-022	122000.00	0.00	122000.00	0.00	122000.00
12	Maintenance & Repairs-023	40000.00	0.00	40000.00	0.00	40000.00
13	Medical Reimbursement -071	400000.00	294800.00	105200.00	0.00	105200.00
14	Office Equipments & Appliance - 103	1635000.00	322926.00	1312074.00	0.00	1312074.00
15	Leave Travel Concession- 003	300000.00	0.00	300000.00	0.00	300000.00
16	Furniture & furnishings -054	400000.00	0.00	400000.00	0.00	400000.00
Total		265017800.00	251638575.00	13379225.00	0.00	13379225.00

for/dt/2021
 24/12/2021
 [Signature]



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OFFICE OF THE PRINCIPAL GOVT. PG COLLEGE FOR WOMEN, GANDHI NAGAR, JAMSHEDPUR
 Final Excess/ Surrender statement (Non-Plan) for the year 2020-21

2071 -PORB

S.No.	Detailed Head	Allotment	Expenditure	Balance	Excess	Surrender
1	Pensionary charges-641	5420000.00	4638226.00	781774.00	0.00	81774.00
2	Leave Encashment -670	8100000.00	785116.00	234884.00	0.00	234884.00
	Total	13520000.00	12503342.00	1016658.00	0.00	1016658.00

[Handwritten Signature]
 24/12/20
 1016658

OFFICE OF THE PRINCIPAL GOVT. P.G. COLLEGE FOR WOMEN GANDHI NAGAR, JAMMU

Revised Final Excess Surrender statement for Financial Year 2020-21

Major Head - 4202- Plan (Capex Budget)

Detail Head 115- Works

No/CW/4/2021/1360
D/R 5/4/2022

123

S.no	Work Code	Description	Allotment (in Lakh)	Transfer through BEAMS	Expenditure	Total Exp.	Balance	Excess	Surrender
1	HEDSS2020100039	Improvement/Upgradation including water proofing in Tresses of 07 blocks Women college Gandhi Nagar Jammu	9600000	8400000	0.00	8400000	1200000	0	12000
2	HEDSS2020100179	Repair/renovation of Auditorium GCW Gandhinagar Jammu	1524000	1524000	0.00	1524000	0.00	0	0
3	HEDSS2020100287	Establishment of skill Centre (Spoke) Fine Arts Music and Languages at GCW Gandhinagar jammu	500000	0.00	122759	122759	377241	0	3772
4	HEDSS2020100336	Repair/ upgradation of commerce block at GCW Gandhinagar jammu	275000	275000	0.00	275000	0.00	0	0
5	HEDSS2020100404	Establishment of skill Centre (Spoke) Food Technology and Food Processing at WC Gandhinagar	1000000	0.00	286347	286347	713653	0	7136
6	HEDSS2020100504	setting up of Industrial Skills in GDC for women Gandhinagar Jammu	1000000	0.00	0.00	0.00	1000000	0	10000
7	HEDSS2021100000	Automation of Library and upgradation of Library/ Laboratory at GDC GCW Gandhi nagar Jammu	1000000	0.00	174259	174259	825741	0	8257
8	HEDSS2021100086	Providing of Seating arrangements in newly constructed buildings GWC Gandhinagar	1500000	0.00	450000	450000	1050000	0	10500
9	HEDSS2021100112	Establishment of E.content generation at Women College Gandhinagar	1500000	0.00	369008	369008	1130992	0	1309
10	HEDSS2021100166	Vocationalisation to enhance employability of students at GCW Gandhinagar Jammu	2000000	0.00	527089	527089	1472911	0	14729

11	HEDSS2021100283	Development of Browising centre with 60 KV Genset hot & cold AC at GDC for Womer Gandhinagar Jammu	2000000	0.00	1040748	1040748	959252	0	9
12	HEDSS2021100351	Repair/ renovation of Principal office and staff room at GCW Gandhinagar Jammu	2070000	2026000	0.00	2026000	44000	0	4
13	HEDSS2021100357	Construction of Toilet block near Warden Quarter at GCW Gandhinagar Jammu	2155000	2155000	0.00	2155000	0	0	
14	HEDSS2021100564	Establishment of skill Centre (HUB) Paramedical at Women College Gandhinagar Jammu	5000000	0.00	635060	635060	4364940	0	4364
15	HEDSS2021100599	Development of Research Centre/ HUB in Inter Disciplinary Development of Research Laboratory at GCW Gandhi Nagar	6000000	0.00	1566615	1566615	4433385	0	4433
16	HEDSS2021100663	Repair/ renovation of hostel building at GCW Gandhinagar Jammu	14630000	0.00	2500000	2500000	12130000	0	121300
17	HEDSS2021100679	Digital/ Interactive /Smart Classroom (24 Nos) in WC Gandhi Nagar Jammu	7981000	0.00	0.00	0.00	7981000	0	79810
18	HEDSS2021100689	Construction of Classroom Block with girls common room at GCW Gandhinagar Jammu	20000000	0.00	0.00	0.00	20000000	0	2000000
19	HEDSS2021100073	Construction of Lecture Hall Block with common room at GCW Gandhinagar Jammu	7000000	0.00	0.00	0.00	7000000	0	7000000
20	HEDSS2020100126	Repair/renovation of Auditorium GCW Gandhinagar Jammu	1524000	0.00	0.00	0.00	1524000	0	1524000
	Total		88259000	14380000	7671885	22051885	66207115	0	66207115

Note :
 The Bill amounting to Rs. 125328/- for the item mentioned at S.No. 10 which was passed and deposited in the treasury has been returned back today on 05.04.2021 undrawn

Principal
 Govt. College for Women
 Gandhi Nagar Jammu

24/12/20

124

12

(125)
Prof. Yash Bani
Co-ordinator IQAC
10/12/21

(13)

Report of College Internal Audit committee Financial Year 2021-2022

Reference: Constitution of the committee vide college order No: WCG/8853
Dated: 02-12-2021

During the financial year 2021-2022 funds under various detail heads as per the annexure closed to this report have been incurred against the allotment provided by the Administrative Department i.e Higher Education Department of J&K Govt. The committees have observed no financial irregularities as per the record made available to the committee. All the requisite records have been maintained properly.

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Report submitted by following committee members:-

- | | | |
|-----------------------|-----------------|---|
| 1. Prof. B.D Seghal | Convenor |  |
| 2. Dr. Nidhi Suri | Member |  |
| 3. Prof. Mamta Kundal | Member |  |
| 4. Smt. Kousar Akhter | Section Officer | |
| 5. Smt. Padma Sharma | Accountant |  |
| 6. Mr. Naresh Kumar | Casher |  |




Principal
Padma Shri Padma Sachdev
Govt. P.G. College for Women
Gandhi Nagar, Jammu

Office of the principal P.S.P.S Govt.P.G college for women Gandhi Nagar
cess and Surrender statement for the financial year 2021-22

M.H. 2202

S.NO	O.H	D.H	Total budget 2021-22	Total Expenditure 21-22	Balance funds 21-22	Surrender Rs in Lacs	% of expenditure
1	Salary	1	2555.23	2263.9	291.33	291.33	88.60%
2	Travel Exp	2	1.4	0.15	1.27	1.27	9.29%
3	Telephone	6	0.85	0.76	0.09	0.09	89.80%
4	Office exp	7	5.3	2.69	2.61	2.61	50.70%
5	Electricity charges	8	49.1	49.1	0	0	100%
6	Material and supplies	10	14.75	4.51	10.24	10.24	30.58%
7	Books and Periodical publication	11	13	4.94	8.06	8.06	38.01%
8	POL	14	0.8	0	0.8	0.8	0.00%
9	Machinery and equipment	20	14	9.95	4.05	4.05	71.10%
10	Camps Seminars and conference	22	1.25	0	1.25	1.25	0.00%
11	Maintenance and repair	23	0.4	0.06	0.34	0.34	14.16%
12	Medical Reimbursement	71	1.22	1.2	0.02	0.02	98.33%
13	Office Equipments and Appliances	103	5.6	1.56	4.04	4.04	27.93%
Total			298	2662.9	2336.8	324.1	324.1

M.H 2071-P&ORB

14	Pensionary charges	641	76.45	72.49	3.96	3.96	94.94%
15	Leave encashment	670	33.44	29.53	4.79	4.79	85.68%
TOTAL		1311	109.89	102.02	8.75	8.75	

Principal
P. S. P. S.
Govt. P.G. College for Women
Gandhi Nagar, Jammu

* - Salary of Late Ms. Navreen Sharma, Asstt. Prof. of Music, has not been drawn by treasury due to some technical fault - as reflected in the records of PAYSYS today.

Principal
Padma Shri Sachdev
Govt. P.G. College for Women
Gandhi Nagar, Jammu



OFFICE OF THE PRINCIPAL, PADMA SHRI PADMA SACHDEV, GOVT. P.G. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU

Expenditure under CAPEX Budget 2021-22 ending March 2022

Sl. No.	Account Code	Name of the Work	Ad. Approx. Amt. Cost	Approved Outlay 2021-22	Executing Agency	Project Initiation Year	Funds Released during financial year 2021-2022	Expenditure till 21-27	Balance	Surrender	Status/Remarks
A		Ongoing works/Items									
1	HE0052021100003	Improvement/Upgradation including water proofing works of 07 Blocks at GCW, Gandhi Nagar, Jammu	122	17.59	RWD (R&B)	01/11/2019	18.15	0	13.19	13.19	Work completed bills not drawn from Treasury.
2	HE0052021100004	Work contract of Browning Centre with 90 Nos. Sewing, Iron & Cloth AC at GCW, Gandhi Nagar	08	7	N/A	2021	7	6.56	0.94	0.94	purchases made for Browning Centre
3	HE0052021100003	Repair and renovation of Hostel Building at GCW, Gandhi Nagar, Jammu	14.10.1	100	IBK Police Housing Corp.	Mar-21	100	52.88	47.16	47.16	purchase work in progress
4	HE0052021100004	Construction of Machine Tool Block with 05 Nos. Computer rooms at GCW, Gandhi Nagar, Jammu	480.96	75	RWD (R&B)	Dec-21	75	66.51	48.49	48.49	Work of foundation is in progress
5	HE0052021100003	Renovation of 1st & 2nd (Water) Blocks at GCW, Gandhi Nagar	2.5	2.5	N/A	2021	2.5	0	2.5	2.5	N/A
6	HE0052021100004	Acquisition of 1st floor work accommodation of 05 Nos. Laboratory at GCW, Gandhi Nagar, Jammu	50	15	N/A	2021	15	4.54	10.35	10.36	purchases made through cheque
7	HE0052021100004	Providing of parking arrangements in newly constructed building GCW, Gandhi Nagar, Jammu	15	5	N/A	2021	5	1.15	3.5	3.5	purchases made through cheque
8	HE0052021100004	Upgradation of lab at existing college	20	15	N/A	2022	15	0	0	15	N/A
		Total	217.08	217.08							

[Signature]
Principal



[Signature]
P.S. Sachdev

Principal
Gandhi Nagar, Jammu

[Signature]
A. Sachdev

OFFICE OF THE PRINCIPAL, PADMA SHRI PADMA SACHDEV, GOVT. P.G. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU

Expenditure under CAPEX Budget 2021-22 ending March 2022

Sl. NO.	BEAMS CODE	Name of the Work	AA/Approved cost	Approved Outlay	Executing Agency	Project Initiation Year	Funds Released during financial year 2021-2022	Expenditure till 21-22	Balance	Surrender	Status/Remarks
	2	3	4	5	6	7	8	9	10	11	12
	Ongoing works/Items										
1	HEDSS202100039	Improvement/upgradation including water proofing in tresses of 07 Blocks at GCW, Gandhi Nagar, Jammu	121	17.59	PWD (R&B)	01/11/2019	13.19	0	13.19	13.19	Work completed bills not drawn from treasury
2	HEDSS2021100283	Development of Browning Centre with 60 kva Gen Set, Hot & Cold AC at GCW, Gandhi Nagar.	58	7	N/A	2021	7	6.06	0.94	0.94	purchases made for browsing centre
3	HEDSS2021100663	Repair and renovation of Hostel Building at GCW, Gandhi Nagar, Jammu	140.61	100	J&K Police Housing Corp.	Mar-21	100	52.84	47.16	47.16	plumbing work in progress
4	HEDSS2021100689	Construction of Lecture Hall block with Girls Common Room at GCW, Gandhi Nagar, Jammu	452.39	75	PWD (R&B)	Dec-21	75	26.51	48.49	48.49	Work of foundation in progress
5	HEDSS2020100287	Establishment of Skill Centre(Spoke) Fine Arts, Music & Languages at GCW, Gandhi Nagar, Jammu	50.00	2.5	N/A	2021	2.5	0	2.5	2.5	N/A
6	HEDSS2021100000	Automation of Library and upgradation of Library/Laboratory at GCW, Gandhi Nagar, Jammu	30	15	N/A	2021	15	4.64	10.36	10.36	purchases made through GeM
7	HEDSS2021100086	Providing of Seating arrangements in newly constructed buildings GCW, Gandhi Nagar, Jammu	15	5	N/A	2021	5	1.5	3.5	3.5	purchases made through GeM
8	HEDSS2021100766	Upgradation of Labs at Nursing college	20	15	N/A	2022	15	0	0	15	N/A
		Total:		237.09				91.55			

Principal
Principal

15-(1)

Report of College Internal Audit committee Financial Year 2022-2023

Reference: Constitution of the committee vide college order No: WCG/8853 Dated: 02/12/2021

During the financial year 2022-2023 funds under various detail heads as per the annexure closed to this report have been incurred against the allotment provided by the Administrative Department i.e Higher Education Department of J&K Govt. The committees have observed no financial irregularities as per the record made available to the committee. All the requisite records have been maintained properly.

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Report submitted by following committee members:-

- | | | |
|-----------------------|-----------------|--------------------|
| 1. Prof. B.D Seghal | Convenor | <i>[Signature]</i> |
| 2. Dr. Nidhi Suri | Member | <i>[Signature]</i> |
| 3. Prof. Mamta Kundal | Member | <i>[Signature]</i> |
| 4. Smt. Kousar Akhter | Section Officer | |
| 5. Smt. Padma Sharma | Accountant | <i>[Signature]</i> |
| 6. Mr. Naresh Kumar | Cashier | <i>[Signature]</i> |

[Signature]
Principal
Govt. College for Women
Gandhi Nagar, Jammu



2022-23

130

17

OFFICE OF THE PRINCIPAL GOVT. COLLEGE FOR WOMEN
GANDHI NAGAR, JAMMU.

NO-144
Dated 11/4/2023

The Director Finance
Higher Education Department
Civil Sectt. Jammu, U.T of J&K.

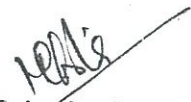
Subject: Excess Surrender Statement for the financial year 2022-2023.


Respected Sir,

Kindly find enclosed herewith the excess surrender statement for the financial year 2022-2023 for favour of further necessary action at your end please.

Thanking You

With Regards


Principal
Principal P. S.
Govt. P.G. College for Women
Gandhi Nagar, Jammu


Principal
Govt. College for Women
Gandhi Nagar, Jammu



131

18

EXCESS AND SURRENDER STATEMENT FOR THE YEAR 2022-23
UP TO 31/03/2023
M.H. 2202

DETAIL HEAD	OBJECT HEAD	TOTAL ALLOTMENT	TOTAL EXPDPT(22-23) UPTO 28TH MARCH	BALANCE FUNDS	SURRENDER	REMARKS
			2454.87	71.00	71.00	
00 1	Salary	2525.87	0.17	0.83	0.83	
00 2	Travel Exp	1.000	1.4	0.1	0.1	
00 6	Telephone	1.500	4.72	0.03	0.03	
00 7	Office exp	4.75	48.00	0	0	
00 8	Electricity charges	48.00	14.25	10.75	10.75	
0 10	Material and supplies	25.00	3.66	5.34	5.34	
0 11	Books and Periodical publication	9.00	0.17	0.63	0.63	
0 14	POL	0.8	16.11	6.89	9.62	
0 20	Machinery and equipment	23.00	0.05	1.65	1.65	
0 22	Camps Seminars and conference	1.7	0.18	0.02	0.02	
0 37	Professional/Services	0.2	0.6	1.4	1.4	
0 54	Furniture & Finishing	2.00	0	0.5	0.5	
0 71	Medical Reimbursement	0.5	3.97	1.03	1.03	
1 03	Office Equipments and Appliances	5.00				
	Total	2648.32	2548.15	100.17	100.17	

M.H 2071-P&ORB					
14	Pensionary charges	110.64	103.12	7.52	7.52
15	Leave encashment	52.11	51.31	0.8	0.8
	TOTAL	162.75	154.43	8.32	8.32

Note:- Some Bills are not showing updated in Payment detail in J+K PAYSYS which have been sent to the Treasurer. The same will be updated as and when visible on Po

Principal
P. S. P. S.
Govt. P.G. College for Women
Gandhi Nagar, Jammu

(132)



OFFICE OF THE PRINCIPAL,
Padma Shri Padma Sachdev
GOVT. COLLEGE FOR WOMEN, Gandhi Nagar, Jammu
(A constituent College of Cluster University of Jammu)
(NAAC Accredited Grade "A")

भारत 2023 INDIA
 धर्ममेव कृतम्यकम्
 ONE EARTH · ONE FAMILY · ONE FUTURE

Prof Minu Mahajan
 principal@gcwgandhinagar.com
 Principal
 www.gcwgandhinagar.com/Mobile No: 9419102359

Email: principal@gcwgandhinagar.com
 Website:

EXCESS/SURRENDER STATEMENT FOR THE YEAR 2022-23 ENDING MARCH,2023 UNDER MAJOR HEAD -4202.

Name of work	Budget Allotment	Expenditure	Balance fund	Surrender	Remarks
HEDSS2020100039 improvement /upgradation including water proofing in terraces of 07 block Gandhi nagar jammu	3.00	3.00	0.00	0.00	Amount transferred to PWD
HEDSS2022100009 Renovation of Principal Office, Staff Room at GCW Gandhi Nagar jammu	11.60	7.77	3.83	3.83	Amount transferred to PWD
HEDSS2022100032 Development at Play Ground at GCW Gandhi Nagar Jammu	22.50	6.34	16.16	16.16	Amount transferred to PWD
HEDSS2021100689 Construction of Class Room Block with Girls Common Room at GCW Gandhi Nagar Jammu	200.00	164.75	35.25	35.25	Amount transferred to PWD
HEDSS2021100663 Repair/Renovation of Hostel Building at GCW Gandhi Nagar Jammu	15.80	11.85	3.95	3.95	-----
TOTAL:-	252.90	193.71	59.19	59.19	-----

Principal
 P.S.P.S.
 Govt. College for Women
 Gandhi Nagar, Jammu

(133)

Government of Jammu & Kashmir
Directorate General of Audit & Inspections, Finance Department, J&K

Email:- ddau@jammuved.gov.in
Ph.No.-(o): 0191-2598555

Director Colleges,
Higher Education Department,
Jammu and Kashmir,

16

No: DDAU/Audit/6998 - 7870-73
Dated:- 6-07-2021

Subject:- Snap Audit & Inspection Report on the accounts of the Principal Govt. College for Women Gandhi Nagar Jammu, for the period 2019-20

The Snap Audit on the Accounts of the Principal Govt. College for Women Gandhi Nagar Jammu for the period 2019-20 was conducted by Audit & Inspection Party No. 07 headed by Smt. Monika Bhandari, Accounts Officer deputed by this Directorate from 17.07.2020 to 24.07.2020. A soft copy of the report has been sent via e-mail. The main observations pointed out in the report regarding violation of codal formalities has been framed on the basis of record available and the audit party disclaims any responsibility for any misinformation/non-information either partly or wholly. Main observations as pointed out in the Report regarding irregularities and violation of codal formalities are summed up as under for immediate remedial measures:-

01	Unrealistic Budget Estimates- Surrendering of funds amounting to Rs. 1186.49 lacs
02	Huge closing balances under various local funds amounting to Rs. 733.24 lacs ending 03/2020 - Justification thereof.
03	Excess payment of one month salary/wages/remuneration amounting to Rs. 79830.00 in lieu of Municipal/ Panchayat Election Duty 2018.
04	Non-Extension of benefits under student/financial aid fund to the students during the year 2019-20—Justification thereof.

It is, as such, requested to kindly impress upon the concerned officer to furnish para-wise reply of the report within a period of 15 days from the date of receipt of the Report.

Your comments on the reply of Audit & Inspection Report and action taken on the Audit observations shall also be awaited at this end

Issued with approval of the Competent Authority,

Yours faithfully,


(ARSHAD)

Deputy Director,
Audit & Inspections,
Jammu

Copy to the:-

1. Financial Commissioner Finance Department, J&K Civil Sectt. for favour of information.
2. Financial Commissioner /Principal Secretary /Commissioner Sectt.to Govt. Higher Education Department, J&K Civil Sectt. for favour of information. A soft copy of the report has been sent via e-mail.
3. Director General, Audit & Inspections, J&K Jammu for information.
4. Principal Govt. College for Women Gandhi Nagar, Jammu with a copy of the Audit & Inspection Report including Annexure for information. The reply to the audit & inspection Report should be submitted to this office within prescribed period indicated above. (Encl:- Audit Report 16 lvs).



Highlights of Spot Audit Inspection Report on the accounts of the Principal Govt. College for Women Gandhi Nagar Jammu for the period 2019-20.

PART - A

PARA 1:- NON- CONDUCTING OF ADMINISTRATIVE INSPECTION FOR THE YEAR 2019-20.

PARA 2:- NON-CONDUCTING OF PHYSICAL VERIFICATION OF THE STORES FOR THE FINANCIAL YEAR 2019-20

PART - B

PARA 1:- UNREALISTIC BUDGET ESTIMATE- SURRENDER OF FUNDS AMOUNTING TO RS.118649063 (ELEVEN CRORE EIGHTY SIX LAC FORTY NINE THOUSAND EIGHT HUNDRED SIXTY THREE ONLY).

PARA 2:- NON- REMITTANCE OF POOL FUND INTO CENTRAL POOL FUND ACCOUNT

PARA 3:- HUGE CLOSING BALANCES UNDER VARIOUS LOCAL FUNDS AMOUNTING TO RS. 73324368 (SEVEN CRORE THIRTY THREE LAC TWENTY-FOUR THOUSAND THREE HUNDRED SIXTY EIGHT ONLY) ENDING 03/2020 - JUSTIFICATION THEREOF.

PARA 4:- PAYMENT OF ELECTRICITY CHARGES ON FLAT RATE BASIS TO THE TUNE OF RS. 9600000 LACS (NINETY SIX LAC ONLY) DURING THE YEAR 2019-20.

PARA 5:- NON-EXTENSION OF BENEFITS UNDER STUDENT/ FINANCIAL AID FUND TO THE STUDENTS DURING THE YEAR 2019-20 - JUSTIFICATION THEREOF.

PARA 6:- AWAITED ADJUSTMENT ACCOUNTS AGAINST ADVANCES MADE TO FACULTY MEMBERS OUT OF LOCAL FUNDS TO THE TUNE OF RS. 0.20 LACS (TWENTY THOUSAND)

PARA 7:- EXCESS PAYMENT OF ONE MONTH SALARY / WAGES / REMUNERATION AMOUNTING TO RS. 79830 (SEVENTY NINE THOUSAND EIGHT HUNDRED & THIRTY ONLY) IN LIEU OF MUNICIPAL / PANCHAYAT ELECTION DUTY 2018

PARA 8:- PARKING OF GOVERNMENT FUNDS IN THE BANK ACCOUNT NO. 0077040100001406 RESULTING IN THE BLOCKADE OF GOVT. MONEY TO THE TUNE OF RS 13443503(ONE CRORE THIRTY FOUR LAC FORTY THREE THOUSAND FIVE HUNDRED & THREE) ENDING JULY 2020.

PARA 9:- CREDITING OF RENT INTO RENT FUND (A/C 1723).

PART - C

PARA 1:- NON-MAINTENANCE OF LEAVE ACCOUNTS OF THE OFFICERS/OFFICIALS.

PARA 2:- NON- AFFIXATION OF REVENUE STAMPS WORTH RS.3876/- (THREE THOUSAND EIGHT HUNDRED SEVENTY SIX ONLY).

PARA 3:- NON RECORDING OF SERVICE VERIFICATION CERTIFICATE ON THE SERVICE BOOKS WITH REFERENCE TO PAY AQUITTANCE ROLL.

EXECUTIVE SUMMARY

The Government P.G. College for Women, Gandhi Nagar, Jammu is a constituent college of cluster University of Jammu which was earlier affiliated to University of Jammu. It was established in September 1969 by the Govt of Jammu and Kashmir in response to the growing demand for women education in Jammu. The college spreads over 182 kanals of land. The main building was inaugurated in 1974. The college runs the following academic programmes:-

A. Postgraduate programmes

S. No	Programme	Intake
1	Textile and Apparel Science	10
2	Food Science and Technology	15
	Total Seats	25

B. Undergraduate programmes

S. No	Programme	Intake
1	Chemistry – Botany-Zoology-Evs	256
2	Chemistry-Zoology-Biotech-Evs	32
3	Botany-Zoology-Biotech-Evs	32
4	Chemistry-Botany/Zoology-Food Science-Evs	41
5	Physics-Chemistry-Mathematics-Com English/Mil	185
6	Physics –Mathematics-Comp. App-Com English/Mil	32
7	Physics-Statistics-Comp. App-Com English/Mil	37
8	Physics-Mathematics-Statistics-Com English/Mil	75
9	Physics-Mathematic-Geography-Com English/Mil	56
10	B.Sc Home Science	101
11	B.Com	201
12	Chemistry (Hons)*	25
	Total Seats	1038

*30% seats over and above the normal intake under self financing category.

Besides this the college has a well developed sports field. The air conditioned college auditorium is one of the best of its kind in the state. The college is now a premier educational institute second to none in the state. It starts for making

a new generation of women capable of responding to the challenges of life in every possible way. Additionally the college has been assessed as a Grade "A" college by National Accreditation and Assessment Council, Bangalore.

The college campus has the pride of being the hub of EDUSAT (The Tele Education Project) for J&K launched by ISRO. For this, a studio has been established in the college premises which act as virtual class room for 44SIT's from Higher, Technical and School Education Deptt. The college became study centre for IGNOU programme for M.Sc Dietetics and Food service Mgt. in 2005.

The organization structure of the college as far as flow of funds is concerned is as below:

COMMISSIONER/ SECRETARY TO GOVT; HIGHER EDUCATION DEPTT. J&K



FA/CAO; HIGHER EDUCATION DEPTT /DIRECTOR PLANNING



PRINCIPAL, GCW, GANDHI NAGAR, JAMMU

The office received fund under 2202-Nonplan and 4202-plan; 2017 pension and other retirement benefits. The position of funds received and expenditure incurred during the period 2019-20 to 2020-21 is as under:

2019-20

S.N.	Year	Scheme/ Major head	Allotment in Lakhs	Expenditure in Lakhs
1	2019-20	2202 Non plan	3709.01	3116.51
2	2019-20	4202 Plan	822.5	134.06 (100.67 transferred to other colleges)
3	2019-20	2071 P&ORB	76.25	69.99

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S.No.	Year	Scheme/ Major head	Allotment in Lakhs	Expenditure in Lakhs
4	2020-21	2202 Non plan	1786.20	618.42
5	2020-21	2071 PGDRB	7.50	2.73

As inferred from above, most of the funds have been surrendered by the concerned DDO due to the preparation of unrealistic budget. This is due to the fact that the college lacks experienced Accounts Personal.

Besides this, the college is maintaining varied local funds and other accounts approximately 30 with I&K Bank. In these accounts crores of rupees are lying unutilized which is meant for development & welfare of students but mostly spent for drawl of salary of academic arrangement staff thereby defeating the very purpose for which these funds were created.

As a serious flaw, the college is taking the revenue generated out of rent of I&K Bank ATM and auditorium fee into the rent fund account which is FINANCIAL INDISCIPLINE as this is Govt money / Govt revenue and cannot be kept in the bank account. It must have been remitted in to the treasury as soon as received.

Many other discrepancies were noticed like electricity on flat rates, parking of money in CD-1406 account which is discussed in detail ahead.

DETAILED AUDIT REPORT

INTRODUCTORY

The Snap/Establishment on the accounts of the Principal Govt. college for Women, Gandhi Nagar Jammu for the period 2019-20 and also from 01-04-2020 to 24-07-2020 was taken up in hand on 17-07-2020 in pursuance to Deputy Director, Audit and Inspections, Jammu's order number 287-DDAU of 2020 dated 16-07-2020 and was concluded on 24-07-2020. The charge of the office for the period covered under audit was held by the following officers: -

287

S. No.	Name of the Officer	Designation	Period
1	Dr. Poojabal Samotra	Principal	21.06.2017 to 08.07.2019
2	Prof. Minnie Sharma	I/c Principal	08.07.2019 to 05.08.2019
3	Dr. Rakesh Kumar Triban	Principal	05.08.2019 to 02.07.2020
4	Dr. Sangita Nagari	Principal	02.07.2020 to till date

The drawing and disbursing powers of the office during the period covered under audit report and till date are exercised by the Principal who operates upon the Additional Treasury Gandhi Nagar Jammu in respect of funds placed at disposal through Pay bills/IA bills/ W.D.C. bills and Advices and etc. through official bank account as mentioned below:

S. No.	Bank Number	Account	Bank Branch	Purpose
1.	0077040100001406		J&K Bank Gandhi Nagar Jammu	Salary

The office has 30 local fund accounts maintained at J&K Bank Gole market Gandhi Nagar Jammu which are in operation. The detail of local fund accounts is enclosed as Annexure "A".

➤ **Brief description of duties/Functions of Auditee:**

The main aims and objectives of the College are:-

1. To develop among students the spirit of competition;
2. To provide education for selection of future professions;
3. To imbibe spirit of helping needy students;
4. To imbibe spirit of nationality and patriotism into the students and educate students especially from the local and rural areas, so that they become enlightened individuals.
5. Impart futuristic education and instil high patterns of discipline.
6. Developing personality through curricular and co-curricular activities.
7. Impart ethical values to the youths.

By

Sanctioned strength and working strength: The total sanctioned strength of Gazetted staff/ Non-Gazetted staff/ Class IV is 211 and working strength is 117 as on 21-07-2020 shown at Annexure "B".

Budget/Expenditure of the Auditee Unit:

The office receives funds under Non-plan (2202) and Plan (4202). The position of funds received and expenditure incurred there during the period 2019-20 and 2020-21 is enclosed as Annexure "C" along with excess surrender statement.

S.No.	Year	Major Heads	Allotment in Lacs
1.	2019-20	2202-Non Plan	3709.01
2.	2019-20	2071-PORB	76.25
3.	2019-20	4202-Plan	822.50
4.	04/2020 to 06/2020	2202-Non Plan	1786.20
5.	04/2020 to 06/2020	2071-PORB	75.50

The GCW College also has local fund accounts in which the amount is deposited after deduction from the admission fees of the students and utilized for the welfare of the students and detail is enclosed as Annexure "A".

Status of Outstanding Statutory Audit observations: It was informed to audit on spot that the Office of Accountant General (Audit) J&K has conducted the last audit up to 12/2015 and no reply/report was shown to audit.

Status of Outstanding Internal Audit Observation: The Directorate of Audit & Inspection Jammu has conducted the audit of this office for the period of 2017-18 and the reply furnished vide letter no.WCW/2019/356 dated 11/05/2019.

OBJECTIVE AND SCOPE:

The records relating to receipt of funds and expenditure there against, contingent records, sanctions/releases were test checked in audit. Also, the record of local funds, cashbooks, T.A register, payroll, service books, G.P fund register were checked. But no records relating to store/stock were shown to audit party on spot.

METHODOLOGY:

In the time of CORONA the foremost action done was to ensure sterilization of sitting area & records, for that prior information was given to College authorities. During the audit, safety was given utmost priority and it was ensured that every employee providing the record and other information wear mask and maintain distance.

The samples were selected on the basis of excess/surrender statement and also the cash books of local funds thoroughly checked along with voucher files for the period 2019-20 and also upto 07/2020. The audit findings benchmarked with reference to the provisions of financial code, GFR 2017, guidelines of the schemes circulars and instructions issued by Govt. from time to time and also ensured that purchases made from GeM (list enclosed). The subject matters checked were---preparation of budget and its appropriation, maintenance of cashbooks; contingent expenditure, pay and allowances, store procurement, utilization of local funds and maintenance of service records of officials.

PART- A

PARA 1- NON CONDUCTING OF ADMINISTRATIVE INSPECTION

Despite of the circular instructions issued by Commissioner Secretary to Govt. ARI Training J&K Govt. vide no. ARI INSP/255/82dt 27.11.98 the Administrative Inspection of the office has not been conducted for the period 2019-20. The DDO is advised to do the needful under intimation to audit.

PARA 2 - PHYSICAL VERIFICATION OF STORE/STOCK:

As required under rule 8.28 of J&K Financial code vol-1 the physical verification of store/stock should be conducted annually to ensure proper maintenance of the store accounts. During the course of audit it was reported that the physical

verification of the store/stocks has not been conducted for the year 2019-20 to till date. The Principal, GCW Gandhi Nagar Jammu is advised to get the physical verification of store/stocks conducted at an earliest and intimate the excesses & shortages, if any, to the Directorate of Audit & Inspections, Jammu.

PART B

Para 1:- Unrealistic budget estimate- surrender of funds amounting to Rs.118649863 (Eleven crore eighty six lakh forty nine thousand eight hundred sixty three only).

Rule 16.1 to 16.2 of J&K Financial Vol-1 and J&K Budget Manual envisages that every DDO in his official Capacity will frame/ prepare genuine budget proposals to make it possible for the govt. to plan the schemes for implementation according to the requirements. Any unrealistic demand/excess projection will automatically affect upon other schemes to be taken up by the Govt. for welfare of the public. Test check of records revealed that annual estimates of funds requirement and allocation of the funds had not been made in line with the actual requirement of the office. It was seen that during the financial year 2019-20 funds to the tune of Rs 1186.499 lacs as per annexure "C" under various heads surrendered. The details are given as under:-

S No.	Major Head	Surrender	Remarks
1.	2202	592.498	Non-plan
2.	2071	6.245	P&ORB
3.	4202	587.756	Plan
	Total	1186.499	

Reasons may be assigned for preparation of unrealistic budget estimate resulting into surrender of funds which could have been utilized by the Department on other schemes.

Para 2:- Non-remittance of Pool fund into Central Pool Fund Account.

As per the Govt. order no. 170 JK-(HE) of 2020 dt 18-03-2020 of Higher Education Department regarding the utilization of Pool fund, it was ordered that no amount from Pool fund shall be utilized by any of the Principals of Degree colleges of Union Territory of J&K. Further, all the instructions/authorizations which stand already issued by the department may be treated as null and void w.e.f 01-04-2020 onwards. It was also ordered that any amount lying unutilized in the Pool fund of the Colleges on 31-03-2020 be deposited to Central Pool fund A/C No. 0110040100000728 of the administrative department.

However, it was observed that above order was not followed in letter & spirit. The closing balance of cash book of Pool fund (A/C No. 23123) was Rs.8730997.17 on 31-03-2020 and the balance as on 22-07-2020 is Rs.218466.17, which reveals that College has not remitted the balance funds after 31-03-2020 and also utilized an amount of Rs.8512531.00 which is clear violation of above order Annexure "D".

*Amid
Kumar
Mans
Ghans*

S No.	Account No.	Account Head	Name of Bank Branch	Balance as on 31-03-2020	Expenditure from 04/2020 to 07/2020	Balance as on 22-07-2020
1.	23123	Pool fund	J&K Bank Gole Market Gandhi Nagar Jammu	8730997.17	8512531.00	218466.17

Reasons may be assigned by the DDO why the balance amount of Pool funds was not remitted into central Pool fund as per above order & why the expenditure was incurred after 31/03/2020 out of Pool fund. The DDO is advised to do the needful under an intimation to audit.

Para 3:- Huge Closing Balances under various local funds amounting to Rs. 73324368 (Seven crore thirty three lac twenty-four thousand three hundred sixty eight only) ending 03/2020 – Justification thereof.

In terms of provisions of Rule 2.2(b) of J&K Financial Code Vol-I, all receipts realized from the students on account of Local Fund relating to the fee of the

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students in Govt. Educational institutions for extracurricular activities has to be spent strictly for betterment of students in accordance with the provisions of the rule contained therein.

According to the General principle, money collected / deducted from the fee or students in Government educational institutions should be expended strictly in accordance with the provisions contained in the rules / guidelines framed for the purpose of welfare of the students from whom fee was collected and also for the upkeep of the college / institute.

During the test check of records pertaining to local funds it was observed that huge balances amounting to Rs.73324368.66 are lying under various heads of local funds at the close of financial year 2019-20. The funds received / collected are not being utilized for the welfare of the students and other related activities. The detail is given below:-

S No.	Account No.	Account Head	Name of Bank Branch	Balance as on 31-03-2020
1.	23116	Examination/ Development	J&K, GGM Science College	20435106.53
2.	23117	Games Fund	J&K, Gole market, Gandhi Nagar Jammu	4040485.39
3.	23118	Stationary Fund	-do-	994418.82
4.	23119	Reading room fund	-do-	441900.68
5.	23120	Student Aid fund	-do-	2796199.67
6.	23121	Social activities	-do-	20182.86
7.	23122	Magazine fund	-do-	2756695.64
8.	23123	Pool fund	-do-	8730997.17
9.	23124	Red cross	-do-	466883.00
10.	23125	Identity card	-do-	1466312.52
11.	23126	Building fund	-do-	2756048.20
12.	23127	Furniture fund	-do-	3452232.00
13.	23128	Student service fund	-do-	1383306.03

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14.	23129	Vehicle fund	-do-	1627546.35
15.	23130	Miscellaneous fund	-do-	3105240.85
16.	23131	Medical aid fund	-do-	701207.00
17.	23132	Lab. fund	-do-	3057524.30
18.	4050-97	Edusat fund	-do-	334686.77
19.	1723	Rent	-do-	2192869.35
20.	24459	Excursion fund	-do-	2127859.00
21.	24460	Subject tour	-do-	1347526.00
22.	24663	P.G. fund	-do-	2464549.50
23.	1215	NSS fund	-do-	5670739.03
24.	2284	Hostel Security	-do-	953852.00
		Total		73324368.66

The non-utilization of funds for the purpose for which they were collected has deprived the students from the intended benefits and has also defeated the purpose of creation of these funds.

Moreover, hostel security was also not refunded to hostel students which resulted in accumulation of Rs.953852.00 in hostel security fund. Mostly, the salary of local fund employees/ need based workers drawn out of the local funds as per the sanction orders of higher authorities but this is not purpose for which various local funds created.

The Principal GCW Gandhi Nagar, Jammu shall assign reasons for non-utilization of funds and retention of huge closing balances ending March 2020 to Directorate of Audit & Inspections.

Para 4:- Payment of electricity charges on flat rate basis to the tune of Rs. 9600000 lacs (Ninety six lacs only) during the year 2019-20.

As per Government order no. ED/VIII/2006/(57)2000 dt 08-12-2004 of Director Budget Finance Department, instructions have been issued for installation of electric meters in Government offices/institutions to avoid over/excess payments on flat rates, instead of actual readings.

Test check of the records and reply of the half-margin no.07 reveals that the payments on account of electricity consumption had been made on flat rate

basis without getting installed electric meters to assess actual consumption of electricity. The detail of payment made to Executive Engineer, EM&RE Division-II Gandhi Nagar Jammu on account of electric charges during the year 2019-20 is given below:-

S.N.	Debited from M.H	T.V No./date	Amount paid
1	008 Electric charges	18/2202 dt 03-10-2019	700000
2	008 Electric charges	89/2202 dt 28-10-2019	1500000
4	008 Electric charges	84/2202 dt 19-11-2019	5000000
4	008 Electric charges	149/2202 dt 31-01-2020	1500000
5	008 Electric charges	61/2202 dt 12-03-2020	400000
6	008 Electric charges	165/2202 dt 20-03-2020	500000
	Total		9600000

As per Annexure "E" the College authority had already paid Rs. 1.80 lacs out of local funds for installation of CT/PT Unit meter to Executive Engineer Electrical Div-II Gandhi Nagar Jammu on 01/2020 but till date i.e. up to 07/2020 nothing has been done. Moreover the College has liability of Rs 8388336 on account of electric charges which was not cleared due to non-availability of funds.

The DDO may assign reasons for delay in installation of electric meters as they are paying on flat rates since 2017, resulting in excess/over payments. The Principal GCW, Gandhi Nagar Jammu is advised to take concrete steps to get the electric meters installed in the College building premises and speed up the matter with Executive Engineer Electrical Div-II G.N. Jammu so that the electric charges could be paid on actual consumption basis instead of flat rates and avoid extra payment of electric charges.

Para 5:- Non-extension of benefits under Student/Financial aid Fund to the students during the year 2019-20--- Justification thereof.

According to the guidelines issued by Director Colleges for local funds and circular issued vide no. HE/GEN/70/2002 Dated:-16-04-2003, the Student aid fund has to be used for the welfare of poor & needy students.

Test check of the records reveals that no expenditure has been incurred out of this fund during the year 2019-20. Only an amount of Rs. 3800000/- transferred to Pool fund for drawl of salary of Academic Arrangement staff as per sanction order no. 275/HC OF 2019 dt 14-05-19. In the financial year

find records - name:

2020-21, an amount of Rs.22000/- paid to students who were winners of Divisional level events-Perfect Asana Web competition & Online Essay writing competition on International Yoga Day 2020 at EDUSAT, HUB of GCW, Gandhi Nagar Jammu. But Audit could not find any record which reveals that the beneficiary students were poor & needy. Moreover, the college authorities have given no benefits to poor & needy students as per records furnished by them.

Prof. Nalla

It can be concluded that the purpose for which this fund was created has not been achieved and this has resulted into blockage of amount of Rs. 2796199 (Twenty seven lac ninety six thousand one hundred ninety nine) under Student/Financial Aid fund. This has deprived the deserving students from the intended benefits for which the fee collected by the College authorities at the time of admission. Copy of cash book enclosed as Annexure "F".

The non-utilization of the funds for the purpose for which they were collected by the authorities at the time of admission may be explained & justified to the audit.

Para 6:-Awaited adjustment accounts against advances made to faculty members out of local funds to the tune of Rs. 0.20 Lacs (Twenty thousand).

All advances are required to be got adjusted immediately after completion of the purpose for which paid within one month from the date of receipt of advance.

During the scrutiny of cash books of local funds it was observed that an amount of Rs. 0.20 Lacs had been advanced to various staff members from time to time out of laboratory fund & games fund on account of contingency practical/ programmes / activities in the college but adjustment accounts against the advances are still pending. Moreover, it is noticed that the advances taken in previous year adjusted in next financial year which is against the rule as the advances should be adjusted within one month or at least within the same financial year. The reasons for non-adjustment of advances and delay in adjustment of accounts were not found in records. The detail of awaited adjustment accounts / delayed accounts against advances is given:-

[Handwritten signature]

S. No	Name of Officer/Official	Date of Advance	Amount of Advance	Adjustment of Advance account	Local fund from which paid
1	Ms. Satinder Kour ✓	13-09-2019	15000 <i>Adjusted</i>	Till date no adjustment	Lab fund
2	Prof. Invinder Kour	07-02-2020	5000 X	Till date no adjustment	Lab fund
3	Dr. Roopali Sathia	05-02-2019	20000 <i>Adjusted</i>	On 13-09-2019	Games fund
4	Dr. Roopali Sathia	10/2019	20000 <i>Adjusted</i>	On 30-06-2020	Games fund

The DDO may assign reasons for non-adjustment of accounts against advance payments and delay in adjustment of advances by staff. Besides, the DDO is advised to adjust the advances by way of making recovery or in obtaining detailed/ adjustment accounts from the concerned at the earliest under an intimation to audit. Also in future make sure that the advances shall be adjusted within one month or before the end of financial year in which advances issued.

Para 7:-Excess payment of one month salary/wages/remuneration amounting to Rs. 79830 (Seventy nine thousand eight hundred & thirty only) in lieu of Municipal / Panchayat election duty 2018.

The Government of Jammu & Kashmir vide order no.1789 GAD of 2018 dated 21.12.2018 accorded sanction to the payment of one month additional salary /wages /remuneration as the case may be in respect of employees as were deployed for conduct of Municipal / Panchayat elections 2018 or both as honorarium. It was to be paid strictly as per Article 27 of J&K CSR Vol 1 Article 27(b) of J&K CSR.

As per above rule salary means a sum of pay and acting allowance, or charge allowance and under Art 27 (b) 'Salary' does not include local allowance, house rent allowance, deputation allowance, travelling allowance, dearness allowance, CCA/HCA and medical allowance.

During the test check of payroll it was noticed that the office of Principal, Govt. College for Women Gandhi Nagar Jammu has paid one month additional salary/wages/remuneration in lieu of Municipal Election Duty for the month of 11/2018 to 15 employees including DA @ 9% which is in

In addition to above rules Annexure "G". The details of the excess amount paid to 15 employees are given below:

S.N.	Name of Officials	Basic pay	D.A. @ 9%
1	Ramesh Lal Kerm	62200	5598
2	Tarsem Gupta	49000	4410
3	Surinder Singh	31400	2826
4	Vinod Kumar	35400	3186
5	A.K. Rama	147900	13311
6	M.K. Mussa	87300	7857
7	Javed Iqbal	59400	5346
8	Payesh Kant Sharma	59400	5346
9	Naresh Kumar	35300	3177
10	Shori Lal	28400	2556
11	Krishan Kumar	46800	4212
12	Pankaj Talashi	34300	3087
13	Raj Kumar	33300	2997
14	Som Nath	33300	2997
15	Haridial Singh	143600	12924
	Total	887000	79830

amt. to
be
Recovered
from
their
Salary

Since the drawl of excess salary was in contravention of the orders mentioned above. Therefore, the excess payment made amounting to Rs. 79830/- may be recovered from the above officers/officials under intimation to audit.

Para 8:- Parking of Government Funds in the Bank Account No. 0077040100001406 resulting in the blockade of Govt. money to the tune of Rs13443503lacs (one crore thirty four lac forty three thousand five hundred three) ending July 2020.

Under rule 2.33 of the J&K Financial Code Vol 1 unless expressly authorized by any law or rule or order, money may not be removed from the Public account for investment or deposit elsewhere without the consent of the Govt. Funds can be withdrawn only if required for immediate disbursement authorized under any rule or general or special order of a competent authority. The practice of withdrawing funds with a view of avoiding lapse of Budget grant and placing such money in deposit in the Public account or Bank is forbidden.

8

During the course of audit, it was noticed that an amount of Rs 156.64 lacs has been kept in the official account no. 1406 in the J&K Bank branch of Gandhi Nagar Jammu (Annexure A) after the close of financial year. Also as per bank statement w.e.f 01.01.2012 to 22.07.2017 the total available amount in the above account is Rs. 13443503 Annexure "H" which needs justification as to why such a huge amount has been kept in official account and why it has not been disbursed even after the close of financial year 2019 20 to till date resulting in blockade of Govt. money.

Para 9:- Crediting of Rent into Rent fund Account (1723).

Remitted into Govt.

The GCW, Gandhi Nagar has been spread over 182 kanals of land. This land accommodates the varied departments, huge well maintain lawns, college auditorium, EDUSAT hub, sports ground, medical facilities, smart rooms, IGNOU centres, girls hostels, library, canteen and well equipped laboratories. Besides this a lease deed executed between GCW, Gandhi Nagar Jammu and J&K Bank Limited in 2007 revised in 2015 for housing the ATM of the bank at the rate of Rs. 2000/- per month and then revised to the rate of Rs. 10000/- per month.

During the test check of the record it was observed that the money / rent received by the college since 2007 is government money / revenue and must have been remitted into govt treasury as and when received. As against this the college is taking the rent into Rent Fund Account No, 1723. Moreover, the college is not in possession of original rent deed documents which is another serious flaw. As per Annexure "A" and cash book of this fund, the closing balance on 22.07.2020 is Rs. 2239500/- (Twenty two lac thirty nine thousand five hundred only) which is lying unutilized in this account.

The Audit pointed out why the government money is lying unutilized and unaccounted in the bank account and why it has not been remitted into the govt treasury. The DDO who recently occupied the chair ensured right action in this regard under intimation to Audit.

PART C

Para 10:- Non-maintenance of leave accounts of the officers/officials.

As per J&K CSR Leave Rules, Leave account of each officer/official is to be maintained and appended with their service books. Test check of service books reveal that leave account of officer/officials has not been maintained and appended with their service books. Due to non-maintenance of leave accounts, It cannot be ascertained how much earned/half-pay/child care/EOL, etc leaves credited, availed and balance in their favour which needs justification.

Para 11:- Non- affixation of Revenue stamps worth Rs.3876/- (Three thousand eight hundred seventy six only).

Revenue stamps duty Act 2005 and a circular no DIP/J-148/06 dated 03/04/2006 Issued by the Commissioner stamps where under person receiving any money, is to give a receipt duly stamped for Rs 2 (revenue stamp) and also applicable to Government employees who receive money through banks unless same were exempted by the Commissioner stamps duty.

During the scrutiny of Pay roll, T.A register it was observed that revenue stamps on pay roll and T.A. register amounting to Rs. 3876 (Three thousand eight hundred seventy six only) were not affixed. The DDO is advised to do the needful under intimation to audit.

Para 12:- Non recording of service verification certificate on the service books with reference to pay acquittance roll.

Test check of service books revealed that service verification of the officers/officials has not been recorded in the service books of the employees for the period under audit report. Some test instances are given below:-

S.N	Name of the employees	Designation	Verified up to
1	Smt. Renu Sharma	Lecturer	30-06-2017
2	Dr. Nitasha Sawhney	Lecturer	30-06-2017
3	Dr. Davinder Kour	Professor	30-06-2017
4	Dr. Maharaj Krishen Mussa	Lecturer	30-06-2016

150

In future
maintain
Leave
account


151

5	Ms Ruksana	Sweeper	30-06-2016
6	Ms Bimla	Sweeper	30-06-2016
7	Khan Mohd.	Sweeper	30-06-2016
8	Abida Tasleen	Lady attendant	30-06-2016
9	Sh. Hem Raj	Gardener	30-06-2016
10	Sh. Ganesh Lal	Gardener	30-06-2016
11	Ms Jyoti Devi	Hostel bearer	30-06-2016
12	Sh. Dalip Singh	Water man	30-06-2016
13	Sh. Subash	Cook	30-06-2016
14	Ms Meena	Safaikarmchari	30-06-2016
15	Sh. Jeelu	Sweeper	30-06-2016

The DDO is advised to do needful under intimation to audit.

"CERTIFIED THAT THE AUDIT INSPECTION REPORT HAS BEEN PREPARED ON THE BASIS OF INFORMATION FURNISHED AND MADE AVAILABLE BY THE OFFICE OF PRINCIPAL GOVT. COLLEGE FOR WOMEN GANDHI NAGAR JAMMU FOR THE PERIOD 2019-20 AND UP TO 07/2020 THE AUDIT PARTY DEPUTED FOR THE AUDIT DISCLAIMS ANY RESPONSIBILITY FOR ANY MIS- INFORMATION/NON- INFORMATION ON THE PART OF AUDITEE".


SMT. SONIKA RAJPUT
ASSISTANT ACCOUNTS OFFICER
AUDIT & INSPECTIONS, JAMMU


SMT. MONIKA BHANDARI
ACCOUNTS OFFICER
AUDIT & INSPECTIONS, JAMMU

OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.

(15)

Deputy Director,
Audit & Inspection,
Directorate General of Audit & Inspections,
Jammu.

No: WCG/2021/ 7805-08

Dated: 19-07-2021.

Sub: Snap Audit conducted during 2020-21.


Ref: Directorate of COLLEGES, Higher Education Departments Letter No: DC-HE/Audit/2021 Dated: 02-07-2021.

Sir,

With reference to the above, the Para wise reply to the Audit Paras for the Snap Audit of this College for the period 2019-20 conducted in July-Aug 2020 are enclosed herewith as Annexure "A" to this letter for your perusal and kind consideration.

Thanking you,

Yours faithfully,


(Dr. Sangita Nagari)
Principal

Copy to:

1. Director Colleges, Higher Education Department, Jammu/Srinagar.
2. Director Finance, Higher Education Department, Jammu/Srinagar.
3. P.S. to Secretary, Higher Education Department, Jammu for information.
4. Concerned File.

Annexure - "A" to Office No: GCW/2021/7805-26 Dt: 12-07-2021.
Para wise Replies to Audit Paras of Snap Audit & Inspection Report for the
period 2019-20 conducted by Directorate General of Audit & Inspections, Finance
Department, J&K.

Part- A

1. Non Conducting of Administrative Inspection.

Conduct of Administrative Inspection is the purview of Administrative Department and a sub-ordinate office cannot direct the Administrative Department for any such Inspection nor can a sub-ordinate office refuse to co-operate in the conduct of any such Inspection.
Hence, the Para needs to be dropped.

2. Physical Verification of Store/Stock:

A committee for conduct of Physical Verification of the Store Stock of the College has been framed vide Office Order No: WCG/2021/7696 Dated: 22-06-2021 and the compliance shall be shown to the next Audit team. *The Para merits to be dropped.*

Part- B.

1. Unrealistic budget estimate – surrender of funds amounting to Rs.118649863/- .

The surrender of funds especially under Major Head 4202 amounting to Rs. 587.756 lacs has occurred mainly due to non-accord of Administrative Approval and Technical Sanction by the competent Authority which is beyond the control of the DDO and secondly due to Covid-19 pandemic the works of the College were halted. The reason for surrender of funds under Major Head 2202 to the tune of Rs. 592.498 lacs is being worked out and the reasons shall be intimated soon.
The para may kindly be dropped.

2. Non-remittance of Pool fund into central Pool Fund Account.

The observation of the Audit on the above para is not accepted as out of 8512531 shown as expenditure, Rs. 78,94,000/- has been transferred to Central Pool Fund Account on 24/04/2020 and only 618531 has been spent on payment of wages to the Academic Arrangement and Guest Faculty teachers for which the fund is meant for.

Thus the Para needs to be dropped.

3. Huge Closing Balances under various local funds amounting to Rs. 73324368/- ending 03/2020.

The College is established in the year 1969 and the Local Fund Balance in question has accumulated over the period. Moreover, interest accrued on the balance has resulted accumulation of huge balance. It has remained a policy of the College to spend the amount purely on need basis only and the requirement projected by Students, Heads of the Departments of different subjects, Conveners of different committees and Heads of different wings is considered from time to time besides, day to day miscellaneous expenditure of the College is met out of the local fund. *The para deserves to be dropped.*

4. Payment of Electricity charges on flat rate basis.

The concerned Authorities of Power Development Department have been approached for installation of Electric Energy Meters and shifting of the College Connection from flat Rate to metered system in 2018, followed by several reminders from time to time. The progress, if any, on this account shall be shown to the next audit team. Thus the para needs to be dropped.

5. Non-extension of benefits under Student/Financial aid Fund to the students during the year 2019-20.

The College has not received any applications for grant of student Aid during the period in question as due to Covid-19 restrictions, the academics have been shifted to online mode and physical attendance of the students has been suspended.

Regarding payment of Rs. 22000/- to the winners of Divisional level Events, there is no such criteria that in a particular event only poor and needy students can participate and others are not entitled. Thus the Audit Para does not find any relevance and merits to be dropped.

6. Awaited adjustment of accounts against advances made to the faculty members out of local fund to the tune of Rs. 0.20 lacs.

Out of the amount advanced to 04 faculty members, the adjustment of Accounts submitted by 03 faculty members has been made and only Rs. 5000/- advanced to Prof. Irvinder Kour, Associate Professor and Head of the Home Science Department awaits adjustment. The Para deserves to be dropped.

7. Excess payment of one month salary/wages/remuneration amounting to Rs. 79830 in lieu of Muncipal/Panchayat Election duty 2018.

155

The process for recovery of excess salary drawn by employees posted in this College for performing above election duty has been initiated and the compliance shall be shown to the next audit party.

8. Parking of Government Funds in the Bank Account No: 0077040100001406 to the tune of Rs. 13443503.

The Bank is crediting interest on the amount lying as balance in the above account despite being a current account and some advance draws by the predecessors has resulted in the parking of above funds. The balance amount shall be deposited back before the termination of the current financial year after establishing and clearing the pending liabilities if any.

The para may kindly be dropped.

9. Crediting of Rent into Rent Fund Account (1723).

The rent of different facilities of the College including ATM, Auditorium etc worked out @ Rs.12,53,583/-(Rupees Twelve Lac, fifty Three Thousand, Five Hundred, Five Hundred & Eighty Three only) has been deposited into Govt. Treasury Vide T.R. No: 05 Dt: 12.7.21

And the remaining amount has been found to be admission fee receipt for the period which forms the Local fund of the College.

The para deserves to be dropped.

10. Non maintenance of leave accounts of the Officers/Officials.

The leave accounts of all Employees has been prepared and the compliance shall be shown to the next Audit Team. The para may be dropped.

11. Non-fixation of Revenue stamps worth Rs. 3876/-.

The Revenue stamps have been fixed against all payments till ending May 2021 and the compliance shall be shown to next audit party. The para may kindly be dropped.

12. Non-recording of Service verification certificate on the service books with reference to the Pay Acquittance Roll.

The service verification certificates upto 30-06-2021 has been recorded on all the service books and the compliance shall be shown to next audit party. The para needs to be dropped.


Principal
Govt. College for Women
Gandhi Nagar, Jammu

OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.

156

Principal,
Govt. Degree College,
Billawar.

No: WCG/2021/7794

Dated: 09-07-2021.

Sub: Recovery of Excess Salary drawn for performing Muncipal/ Panchayat
Election duty 2018.

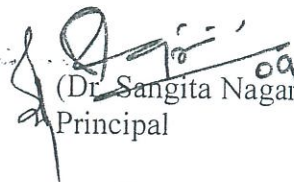
Sir,

Shri Shori Lal, Junior Assistant performed the above election duty while he was posted in this college and has been paid remuneration equalent to one month full salary by this office. However, the Audit has raised objection and worked out a difference of Rs. 2556/- recoverable on account of Allowances.

In this regard, it is requested to kindly direct the concerned Officer to deposit the above sum in this office at an earliest so that the same is deposited in Govt. Treasury and the Audit Objection in this regard is removed.

Thanking you,

Yours faithfully,


(Dr. Sangita Nagari)
Principal

Copy to:

1. Shri Shori Lal, Junior Assistant for information and n.a.


No. WCG/7789

Dt 9/7/2021

N O T I C E

The following staff members who have performed Municipal/ Panchayat Election duty 2018 and who have been paid remuneration equalent one months full Salary by this office are hereby directed to deposit the excess amount as indicated against each received by them on account of Allowances for performing the above election duty immediately in the office so that the same is deposited in Govt. Treasury to enable this office to get the Audit Objection on this account removed:

S. No.	Name of the Officer/ Official	Designation	Amount recoverable
1.	Prof. M.K. Mussa	Associate Professor (Hindi)	7857.00
2.	Prof. Javaid Iqbal	Assistant Professor (Urdu)	5346.00
3.	Sh. Naresh Kumar	Sr. Assistant	3177.00
4.	Sh. Krishan Kumar	Sr. Lab. Assistant	4212.00
5.	Sh. Pankaj Talashi	Library Asstt.	3087.00
6.	Sh. Vinod Kumar	Technical Asstt.	3186.00
7.	Sh. Raj Kumar	Lab. Asstt.	2997.00
8.	Sh. Som Nath	Lab. Asstt.	2997.00


(Dr. Sangita Nagari)
Principal

Copy to:

1. For circulation among the concerned staff members through Whatsapp Group(s) for their information and n.a.
2. Concerned File.

(158)

OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.

Principal,
Govt. M.A.M College,
J a m m u.

No: WCG/2021/7793

Dated: 09-07-2021.

Sub: Recovery of Excess Salary drawn for performing Muncipal/ Panchayat
Election duty 2018.


Sir,

Shri Surinder Singh, Lab. Assistant performed the above election duty while he was posted in this college and has been paid remuneration equalent to one month full salary by this office. However, the Audit has raised objection and worked out a difference of Rs. 2826/- recoverable on account of Allowances.

In this regard, it is requested to kindly direct the concerned Official to deposit the above sum in this office at an earliest so that the same is deposited in Govt. Treasury and the Audit Objection in this regard is removed.

Thanking you,

Yours faithfully,


(Dr. Sangita Nagari)
Principal

Copy to:

1. Shri Surinder Singh, Lab. Assistant for information and n.a.

(159)

OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.

Principal,
GDC,
Samba.

No: WCG/2021/7792

Dated: 09-07-2021.

Sub: Recovery of Excess Salary drawn for performing Muncipal/ Panchayat
Election duty 2018.

Sir,

Shri Tarsem Kumar, Head Assistant performed the above election duty while he was posted in this college and has been paid remuneration equalent to one month full salary by this office. However, the Audit has raised objection and worked out a difference of Rs. 4410/- recoverable on account of Allowances.

In this regard, it is requested to kindly direct the concerned Official to deposit the above sum in this office at an earliest so that the same is deposited in Govt. Treasury and the Audit Objection in this regard is removed.

Thanking you,

Yours faithfully,


(Dr. Sangita Nagari)
Principal

Copy to:

1. Shri Tarsem Kumar, Head Assistant for information and n.a.

160

OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.

Registrar,
Cluster University of Jammu,
J a m m u.

No: WCG/2021/7791

Dated: 09 -07-2021.

Sub: Recovery of Excess Salary drawn for performing Muncipal/ Panchayat
Election duty 2018.

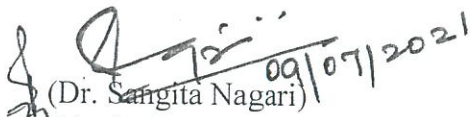
Sir,

Shri Ramesh Lal Kerni, Section Officer (Retired) at present working in your Institution performed the above election duty while he was posted in this college and has been paid remuneration equalent to one month full salary by this office. However, the Audit has raised objection and worked out a difference of Rs. 5598/- recoverable on account of Allowances.

In this regard, it is requested to kindly direct the concerned Official to deposit the above sum in this office at an earliest so that the same is deposited in Govt. Treasury and the Audit Objection in this regard is removed.

Thanking you,

Yours faithfully,


(Dr. Sangita Nagari)
Principal

Copy to:

1. Shri Ramesh Lal Kerni, Section Officer (Retired) for information and n.a.

(161)

OFFICE OF THE PRINCIPAL,
GOVT. COLLEGE FOR WOMEN, GANDHI NAGAR, JAMMU.

Executive Engineer,
Electrical Division-II, JPDCL,
Gandhi Nagar,
Jammu.

No: WCG/2021/7795-97

Dated: 09-07-2021.

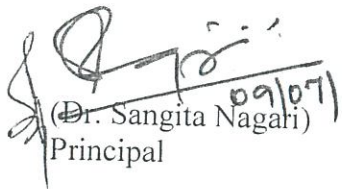
Sub: Replacement of CT/PT Unit with Tri-vector Meter.

Sir,

It is to inform with displeasure that in reference to your Office letter No: EMD-II/TS/6011-12 Dt: 10-12-2019 an amount of Rs. 1.80 lacs has been advanced to you for the above job against an estimate of 1.97 lacs but, despite lapse of a considerable time and number of reminders, the said Unit has not been replaced till date.

The Audit Inspection conducted during July 2020 has raised serious objection on this account and desired that the job be got completed at an earliest.

In this regard, a copy of the Audit Para is enclosed for your reference with the request to kindly expedite the job at earliest enabling this office to file a compliance report and get the para dropped.


(Dr. Sangita Nagari)
Principal

Copy to:

1. Chief Engineer, Power Development Department, Jammu for information.
2. P.S. to Secretary, Higher Education Department, Jammu for information.
3. Concerned File.



2146
18/2/19

162

Government of Jammu & Kashmir
Directorate of Audit & Inspections, Finance Department, J&K

Email:- ddaijammu@gmail.com
Ph.No.(o): 0191-2598555

The Principal,
Govt. College for Women,
Gandhi Nagar, Jammu.

No: DDAIJ/Audit/6455/5621-24
Dated: - 4.02.2019

Subject: - Snap/Establishment Audit report on the accounts of Principal Govt. College for Women, Gandhi Nagar, Jammu for the period 2017-18.

Sir,

The Snap Audit on the Accounts of the Principal Govt. College For Women, Gandhi Nagar, Jammu for the period 2017-18 was conducted by Audit & Inspection Party headed by Sh. Shyam Sunder Pandita, Accounts Officer from 09-08-2018 to 18-08-2018. The main highlights as pointed out in the report regarding financial irregularities & violation of codal formalities are summed up as under: -

1. Non-clearance of OB items amounting to Rs.12.50 lacs ending 03/2018.
2. Payment of electricity charges on flat rate basis to the tune of Rs.10.00 lacs during the year 2017-18.
3. Accumulation of huge closing balances under various local funds amounting to Rs.370.90 lacs ending 03/2018 -Justification thereof.
4. Awaited adjustment account against advances made to faculty members out of local fund to the tune of Rs.0.15 lacs.
5. Irregular payment of Darbar Move T.A/T.E. amounting to Rs.0.88 Lacs from local funds.
6. Non-extending of benefits under financial aid fund to the students during the year 2017-18-Justification thereof.
7. Irregular purchase of library books worth Rs.3.487 lacs from open market-Justification thereof.
8. Non-Deduction of General Provident Fund (GPF) subscription at the prescribed rate of 8.33%.

"The highlights as pointed out has been framed on the basis of record available and the audit party disclaims any responsibility for any misinformation/non information either partly or wholly"

You are advised to furnish Para wise reply to the observations raised by the Audit with detailed justification to the Deputy Director, Audit & Inspection, Jammu within a period of 30 days with documentary evidence wherever required. If not received it will be included in annual draft. The reply of the previous audit reports if any be submitted separately.

Sd/-
Director General,
Audit & Inspections,
J&K.

For information copy to the: -

1. Principal Secretary to Govt. Finance Department, J&K Civil Sectt. Jammu/Srinagar.
2. Secretary to Higher Education Department, J&K Civil Sectt. Jammu/Srinagar.
3. Director Colleges, Higher Education Department J&K.


(ARSHAD)
Deputy Director,
Audit & Inspections,
Jammu



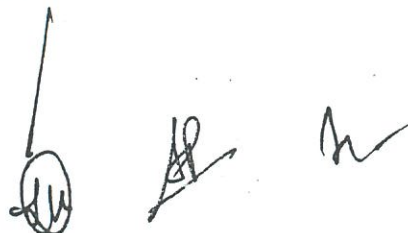
PARA (III):- Non-conducting of Bank Reconciliation on monthly basis during the year 2017-18.

In order to keep a constant vigil over the transactions carried out during each month of a particular financial year, a Drawing and Disbursing Officer of any PWD or Civil office has to conduct reconciliation with the bank at the close of each month of that particular year. The main aim of bank reconciliation is to bring out any error (miss debits or miss credits) that may have been committed either in cash book or at bank. Any fraud committed is also brought to light.

However, the during the course of audit it has been noticed that management has not conducted reconciliation with the bank so far as the authorities has not provided any reconciliation statement to the audit on spot for scrutiny and in absence of which the actual balances of the cash book maintained in the office pertaining to the bank account No:-1406 at the close of the particular month of the financial year in respect of treasury transactions could not be ascertained. Reconciliation of bank account is of greater importance and it looks that the office has not taken the same seriously as such apprehension of missing debit and credit transactions could not be ruled out.

During the course of audit it has been found that the Principal, Govt. College for women, Gandhi Nagar, Jammu is maintaining A/C No. 1406 at J&K Bank, Gandhi Nagar Jammu for treasury transactions. But the reconciliation of the bank account with bank has not been conducted so far for the year 2017-18. Without having reconciled the bank accounts, the DDO is bound to accept the position of bank balances shown by the bank as per the bank records.

The Principal, Govt. College for women, Gandhi Nagar, Jammu is advised to obtain a statement from the concerned bank and get the reconciliation completed at the close of each month of audit period and bring out the differences, if any. The action taken in this regard shall remain awaited in the audit.



PART-B

PARA (1):- *Payment of electricity charges on flat rate basis to the tune of Rs.10.00 lacs during the year 2017-18.*

The Director Budget Finance Department has issued instructions vide Government Order No:-ED/VIII/2006/ (57)2000 Dated:-08-12-2004 for installation of electric meters on Government Offices/Institutions to avoid over/excess payments on flat rates instead of actual reading.

During test check of records of the Principal, Govt. College for Women, Gandhi Nagar, Jammu, it was noticed that the payments on account of electricity consumption had been made by the department on flat rate basis without getting installed electric meter to access actual consumption of Electricity to the tune of Rs.10.00 lacs during the year 2017-18 to Executive Engineer, EM&RE Division-II, Gandhi Nagar, Jammu as per the detail given below:-

S. No.	Treasury Voucher No.	Date	Amount (In Lacs)
1	93/2202 Non-Plan	08.03.2018	100000.00
2	50/2202 Non-Plan	26.07.2018	900000.00
Total			1000000.00

The Principal, Govt. College for Women, Gandhi Nagar, Jammu, is advised to assign reasons for not getting the Electric Consumption Meter/Energy meter installed in the college building premises. Besides, necessary steps may be please taken up with the Executive Engineer, EM&RE Division-II, Gandhi Nagar, Jammu to get the Electric Meter installed so that the electric charges could be paid on actual consumption basis instead of flat rates or to avoid extra payment of energy charges.



165

11

10	Building Maintenance Fund	23126	0.00	1578559.20	1578559.2
11	Furniture Fund	23127	02.00	4963618.00	4963620
12	Student Service Fund	23128	205.00	794097.00	794302
13	Motor Vehicle Fund	23129	16348	1475952.30	1492300.3
14	Environment/Misc. Fund	23130	29050	2452600.85	2481650.85
15	Medical Aid Fund	23131	0.00	878857.00	878857.00
16	Practical/Vocational Fund	23132	0.00	1825050.30	1825050.30
17	Excursion Fund	24459	0.00	3658238.00	3658238.00
18	Subject Tour Fund	24460	0.00	1135617.00	1135617.00
Total			51668	37038985.12	37090653.12

The non-utilization of funds (as detailed above) for the purpose for which they were collected has deprived the students from the intended benefits and has also defeated the purpose of creation of these funds.

The Principal, Govt. College for Women, Gandhi Nagar, Jammu shall assign reasons for non-utilization of funds and retention of huge closing balances ending March 2018 to Directorate of Audit and Inspections.

166

13

PARA (4):- Irregular payment of Darbar Move T.A/T.E. amounting to Rs.0.88 Lacs from local funds.

As per the Financial Rules, Fees/funds realized from the students in Educational Institutions shall not be utilized for any purpose other than that for which they have been received except with the sanction of the head of Head of the Department concerned.

Test check of the record of Govt. College for Women, Gandhi Nagar, Jammu for the period under audit revealed that Darbar Move T.A amounting to Rs.0.75 Lacs and Travel expenses amounting to Rs.8312.00 had been paid from the local funds as per detail mentioned below:-

S. No.	Name of Employee	Month of payment	Amount Paid (In Rs.)	Local Fund from which drawn	Remarks
1	Sh. Arjun Dass (Local Fund Worker)	12/2017	15000.00	Pool Fund	From Srinagar to Jammu
2	Sh. Parveen Kumar (Local Fund Worker)	12/2017	15000.00	Pool Fund	From Srinagar to Jammu
3	Sh. Arjun Dass (Local Fund Worker)	05/2017	15000.00	Pool Fund	From Jammu to Srinagar
4	Sh. Arjun Dass (Local Fund Worker)	05/2017	15000.00	Pool Fund	From Srinagar to Jammu
5	Sh. Parveen Kumar (Local Fund Worker)	05/2017	15000.00	Pool Fund	From Jammu to Srinagar
6	Dr. Kiran Bakshi (Principal)	06/2017	8312.00	Pool Fund	For attending meeting at Srinagar
Total			83312.00		

The payment of Move T.A/T.E. from the Local Funds is irregular as it is violation of guidelines framed for the operation of local funds and the same should have been drawn from the Govt. grants received by the college authorities from the Administrative Department as per their Budget Estimates. Moreover, payment of Move T.A to need based/ local fund worker is not covered under rules.

The Principal, Govt. College for Women, Gandhi Nagar, Jammu is asked to justify the drawal of Move T.A. in favour Local Fund Worker and T.E. in favour of the then Principal from the local funds without its provision in the guidelines for operation of local funds to audit.



167

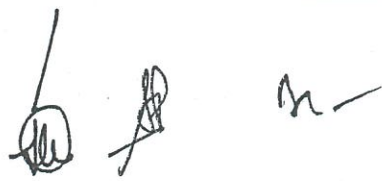
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PARA (6):- Irregular purchase of library books worth Rs.3.487 lacs from open market-Justification thereof.

As per chapter 5.9 S.No. (11) of Kashmir Book of Financial Powers, the library books be purchased from the Federation of Indian Book Sellers and Publishers at the rates of discount and conversion rates of foreign publishers applicable for that year .

Test check of records of Principal, Govt. College for Women, Gandhi Nagar, Jammu revealed that the library books have been purchased from the selected book sellers without ascertaining the reasonability of rates by way of inviting tenders/quotations. However, it has been noticed that flat 10% discount in respect of all the library books purchased as per test instances has been availed on the billed amount by the college management .The detail of which is as under:-

S. No.	Name of the book seller	Amount (In Rs.)	TV No and date
1	M/s Oberoie book Service Bahu Plaza Jammu	44402.00	365/2202 –Books & Periodicals dated:- 31.03.2018 (Gross amount of bill=Rs.199616.00)
2	M/s Oberoie book Service Bahu Plaza Jammu	29935.00	
3	M/s Oberoie book Service Bahu Plaza Jammu	20043.00	
4	M/s Oberoie book Service Bahu Plaza Jammu	23558.00	
5	M/s Oberoie book Service Bahu Plaza Jammu	36209.00	
6	M/s Yak Book Channel Pacca danga Jammu	17619.00	
7	M/s Yak Book Channel Pacca danga Jammu	15202.00	
8	M/s Yak Book Channel Pacca danga Jammu	12648.00	
9	M/s Oberoie book Service Bahu Plaza Jammu	55836.00	159/2202 dt.27.11.17
10	M/s Yak Book Channel Pacca danga Jammu	34147.00	162/2202 dt.27.11.17
11	M/s Oberoie book Service Bahu Plaza Jammu	59122.00	275/2202 dt.20.02.18
Total		348721.00	



168

17

PART-C

PARA (A):- Non-Deduction of General Provident Fund (GPF) subscription at the prescribed rate of 8.33%.

As per S.R.O.-254 Dated 02-09-2008 and circular instructions issued by the Finance Department, the subscription of General Provident Fund from the pay bills should be deducted @8.33% of Pay in the Pay Band plus Grade pay applicable to the employee. However, test check of pay acquaintance roll revealed that the GPF deduction has not been made from the pay bill at the prescribed rate of 8.33% in respect of the below noted employees:-

S. No	Name of the employee	Designation	Basic pay (Pay plus Grade Pay)	Amt due (in Rs.)	Amount actually deducted (In Rs.)
1	Ritu Dewan	Asstt. Prof in English	30950	2578	2000
2	Satishwar Singh	Asstt. Prof in Physics	41250	3436	3000
3	Shami Kumar	Asstt. Prof in Physics	31980	2664	2500
4	Virjee Koul	Asso. Prof. in Botany	53820	4483	4000
5	Irrinder Kour	Asso. Prof. in Home Sc.	64300	5356	5000
6	Anjli Bhat	Asso. Prof. in Home Sc.	64300	5356	5000
7	Shabnam Suri	Asso. Prof. in Edu.	69500	5789	5000
8	Padmini Tickoo	Asso. Prof. in Sanskrit	60600	5048	4000
9	Parveen Kumari	Asstt. Prof in Hindi	29860	2487	2000
10	K. Raina	Asstt. Prof in Hindi	55400	4615	3000
11	Vijay Kumar Rao	Plumber	28010	2333	1100

The Principal, Govt. College for Women, Gandhi Nagar, Jammu is advised to assign reasons for non-deduction of GPF Subscription @8.33% of the Basic Pay in the Pay band in respect of the above mentioned employees. Besides, the DDO is also advised to ensure in future the deduction of monthly subscription of General Provident Fund @8.33% in respect of all the employees of his establishment. Action taken report in the matter shall remain awaited in the audit.

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S.NO.	Name of the employee	Designation	Period for which service verification not recorded
1	Dr. Rozy Bamba	Asstt. Professor in Botany	01-04-2009 to 31.10.2009
2	Dr. Savi Bhel	Asstt. Professor in Zoology	01.02.2013 to 30.06.2014
3	Sania Hamid	Asstt. Professor in Botany	01-05-2017 to 31.03.2018
4	Shivani Sharma	Asstt. Professor in Botany	01-07-2017 to 31.03.2018
5	Rajesh Kant	Asstt. Professor in Chemistry	01-06-2017 to 31.03.2018


(2) :- Non-authentication/recording of source of date of birth on the first page of service book

During test check of service books of the below mentioned employees, the date of birth and the source from which it has been recorded by the DDO has not been authenticated/recorded.

S. No.	Name of the employee	Designation	Remarks
1	Miss Renu sharma	Asstt. Professor in Botany	Source of date of birth not recorded
2	Sh. Sanjay Kotwal	Asstt. Professor in Zoology	Date of birth not authenticated by the DDO
3	Nitasha Sawhney	Asstt. Professor in Zoology	Source of date of birth not recorded

The needful may be got done now under an intimation to the audit.

The Audit and Inspection report has been prepared on the basis of information furnished and made available by the Principal, Govt. College for Women, Gandhi Nagar, Jammu for the year 2017-18. The office of Dy. Director Audit and Inspection, Jammu disclaims any responsibility for any misinformation/non information on the part of auditee.


 (Shyam Sunder Pandita)
 Accounts Officer
 Audit and Inspections
 I/C Party-10th
 Jammu

(170)

Office of the Deputy Director Audit & Inspections, Muthi, Jammu

Email:- ddajammu@gmail.com
Ph.No.(o): 0191-2598555

The Principal,
Govt. P.S.P.S P.G College for Women,
Gandhi Nagar, Jammu

No: DDAIJ/Audit/27/02/2022-23/116/4265-68

Dated: - 7 - 11 - 22

Subject: - Concurrent Audit Report on the accounts of the Principal, Govt. P.S.P.S P.G. College for Women, Gandhi Nagar, Jammu for the period 2022-23 (Phase I).

Sir,


The Concurrent Audit on the accounts of your office for the period 2022-23 has been conducted by Audit & Inspection Party deputed by this office w.e.f. 09.08.2022 to 16.08.2022 and soft copy of the report has been sent via e-mail. The main observations pointed out in the report has been issued on the basis of record available to the audit party, main features of the same are as under:

1. Non preparation of Annual Procurement Plan.
2. Shortcomings in DPR.
3. Review of On-going works.
4. Non-remittance of Revenue into treasury.
5. Non-observance of Codal formalities for tender of Hostel Mess work.
6. Review of local funds.
7. Retention of amount in CD account.
8. Non-conducting of Bank reconciliation on monthly basis.

It is, as such, requested to furnish para-wise reply of the said report alongwith the relevant documents in support of the outstanding paras within a period of 15 days positively.

Encl:- 24 lvs

Yours faithfully,


(Monika Parihar)
Accounts Officer,
Audit & Inspections,
Jammu 84/

Copy to the: -

1. Director General, Audit & Inspections, J&K for information. This is in reference to his No.DAI-Adt0Snap(Jmu)/619/2022-06/1909 dt: 31.10.2022.
2. Director Colleges, Higher Education Department, Jammu for information with the request to impress upon the concerned DDO/Officer to furnish para-wise reply of the audit inspection report.
3. Private Secretary to the Financial Commissioner (Additional Chief Secretary) to Govt. Finance Department, Civil Secretariat, J&K, for kind information of Financial Commissioner (Additional Chief Secretary) to Govt. Finance Department.
4. Private Secretary to the Principal Secretary to Govt. Higher Education Department, Civil Secretariat, J&K, for kind information of Principal Secretary to Govt. Higher Education Department.
5. Office file.

Introduction

Concurrent audit is a systematic and timely examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines. It is an on-going appraisal of an entity to determine whether the financial management arrangements (including internal control mechanisms) are effectively working and identify areas of improvement to enhance efficiency.

As per generally accepted principles, the working action plan of a government establishment is implemented on yearly basis with the approval of competent authority. So in order to get functional improvement in the departments, the opinion framed by the audit, on the basis of material evidence, is shared with the departments with specific advices/instructions enabling them to achieve the desired objectives within the stipulated time frame. The concurrent audit also aims to ensure that the intended works programme is carried out on the ground level by reviewing its operational activities, performance management and utilization of funds.

Concurrent Audit Focus:-

The focus on concurrent audit will primarily be on:

1. Procurement of Goods:

- (a) Need assessment, formulation of specifications and procurement planning etc.
- (b) Modes of procurement and bidding system.
- (c) Evaluation of bids and award of contract.

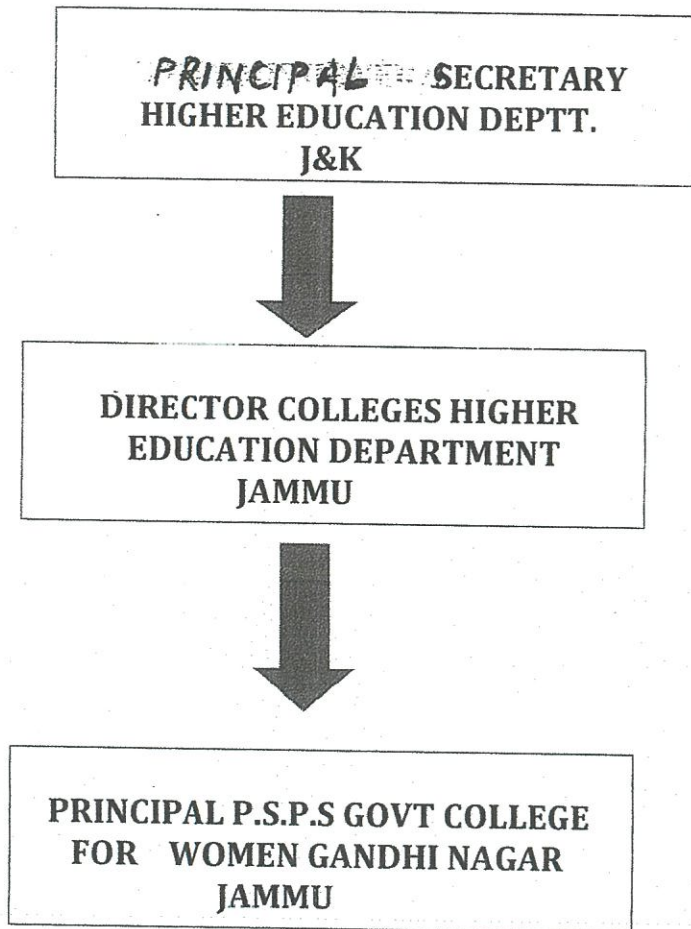
2. Works Programme:



- (a) Preparation of Estimates.
- (b) Agency for procurement, types of contracts, bidding system and modes of procurement.
- (c) Preparation of bid document, Conditions, financial pre-check, publication, receipt and opening of bids. Contract, Performance guaranties, security deposits etc.
- (d) Evaluation of bids and award of work

- 3. All ongoing schemes/works in progress
- 4. Establishment Records

Organizational Chart



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Duties & Functions of the office:-

The role of the Principal in his/her capacity of being head of the institute is to provide leadership, direction and co-ordination to the College /cluster. The Principal's main focus is to develop and maintain effective educational programs within the College /cluster, to promote the improvement of teaching and learning. The Principal should strive to create a climate in the College which fosters student and teacher growth.

The duties of the College Principal are all encompassing as all aspects of the College operations are either directly or indirectly under his/her jurisdiction. However, following are the duties which are expected of a Principal in normal course:

Administrative/Financial duties

The Principal shall:

- a. Function as the head of the office of the College under his charge and carry out all administrative duties related to that office.
- b. Ensure that the staff under him/her is discharging duties according to the charter and keep record of the same.
- c. Act as the drawing and disbursing officer for the employees of the College.
- d. Be responsible for the proper maintenance of accounts of the College ,College records, service books of teachers, and such other registers, returns, statistics and all other records.
- e. Make all payments (including salaries and allowances of teachers and other non-teaching staff) in time and as per the codal formalities.
- f. Ensure that the fees, as levied, are collected and appropriately

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accounted for and duly appropriated for the purpose they are levied.

- g. Make purchases of stores and other materials required for the College in accordance with the rules governing such purchases and enter all such stores in stock register and scrutinize the bills and make payments.
- h. Conduct physical verification of College property and stock, at least once a year, and ensure the maintenance of stock registers neatly and accurately. Unserviceable articles may be auctioned by framing a committee under rules.
- i. Ensure proper, judicious and timely utilization of all the funds and grants in the College.

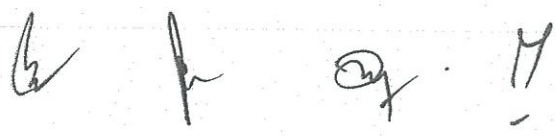
SCOPE OF AUDIT

The concurrent audit on the accounts of the Principal P.S.P.S Govt. P.G. College for women Gandhi Nagar Jammu has been conducted well in terms of the provisions laid down in the Audit Manual 2020 issued by the Finance Department J&K Government.

The audit findings contained in the ensuing section have been benchmarked with the provisions contained in the GFR 2017, J&K Financial Code, J&K Book of Financial Powers, other Government Orders and Circular instructions issued by the Finance Department, J&K Government from time to time.

Order Reference for Conduct of Audit:

The audit was taken up by the Audit party on 09-08-2022 in pursuance to Dy. Director Audit & Inspection Jammu's order No. 122-DDAIJof2022, Dated 08-08-2022 and concluded on 16-08-2022.



GENERAL INFORMATION

1. DETAILS OF AUDITEE:

The name of the Government College for Women Gandhi Nagar, Jammu has been changed to Padma Shri Padma Sachdev Government P.G College for Women Gandhi Nagar vide Govt. Order No.1161-JK(GAD) of 2021 dated 29-10-21.

The following officers remained posted as the head of the office i.e. Principal P.S.P.S Govt. P.G. College for women Gandhi Nagar Jammu during the period covered in instant Audit report:-

S.No	Name of the DDO	Designation	Period
1	Dr. Sangita Nagari	Principal	02-07-2020 to 17-05-2022
2	Minu Mahajan	Principal	17-05-2022 to till date (She was on Leave w.e.f 06-08-2022 to 20-08-2022)
3	Sujata Slathia	Associate Professor	06-08-2022 as I/c Principal in place of Minu Mahajan

2. SOURCE OF FUNDING

The funds are received through JK Beams as allotted by the Higher Education Department out of which the expenditure is incurred through JK PaYSys. Revenue is also collected through fee from the students by the Cluster University and placed at the disposal of the Principal under local fund. The College generates revenue on Account of rent of ATM, IGNOU STUDY CENTER and NESCAFE.

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3. DRAWING AND DISBURSING POWERS

The Powers of DDO are vested with the Principal of the College who operates through **Additional Treasury Gandhi Nagar under Account No: CD-0077040100001406 maintained in the J&K Bank Gandhi Nagar, Jammu (ANNEXURE A)**. Expenditure out of the above account is made through DBT mode. The College has local fund accounts in J&K Bank Branch Gandhi Nagar, Jammu, the detail of which is shown in the report.

4. SANCTIONED STRENGTH:

The sanctioned strength of the College is reproduced as under

S.No.	Name of the Post	Sanctioned	Filled	Vacant
1.	Principal	01 ✓	01	00
2.	Associate Professor/Assistant Professor	105 ✓	99	06
3.	Librarian	01 ✓	01	00
4.	P.T.I	01 ✓	01	00
5.	Section Officer	01 ✓	01	00
6.	Head Assistant	01 ✓	01	00
7.	Accountant	01 ✓	01	00
8.	Accounts Assistant	01 ✓	01	00
9.	Warden	02 ✓	01	01
10.	Sr. Assistant	03 ✓	02	01
11.	Jr. Assistant	02 ✓	01	01

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177

12.	RR. Asstt	02 ✓	00	02
13.	Lib. Assistant.	02 ✓	01	01
14.	Sr. Lab. Assistant	01 ✓	01	00
15.	Jr. Lab. Assistant	12 ✓	11	01
16.	Tabla Assistant	01 ✓	01	00
17.	Pharmacist	01 ✓	01	00
18.	Electrician	01 ✓	00	01
19.	Plumber	01 ✓	01	00
20.	Tech. Assistant.	01 ✓	01	00
21.	Carpenter	01 ✓	00	01
22.	Assistant P.T.I	01 ✓	00	01
23.	Driver	01 ✓	01	00
24.	Chirographer	01 ✓	00	01
25.	Hostel Cook	03 ✓	01	02
26.	Chowkidar	04 ✓	04	00
27.	Gardener	04 ✓	02	02
28.	Gasman	01 ✓	01	00
29.	Lib. Bearer	01 ✓	01	00
30.	Orderly	05 ✓	05	00
31.	WarermanMaski	02 ✓	01	01
32.	Hostel Bearere	01 ✓	01	00
33.	Lab Bearer	13 ✓	11	02
34.	Bus Conductor	01 ✓	00	01
35.	Masalchi	02 ✓	00	02
36.	Chain Man	01 ✓	00	01
37.	Waiter	02 ✓	00	02
38.	Sweeper	05 ✓	04	01
39.	Mistri	01 ✓	00	01
	TOTAL	191	159	32






(178)

(ANNEXURE "B")

Allotment of Funds and Expenditure incurred under Revenue Budget (M.H 2202)

S.N O	Detail Head	Objection Head	Budget Allotment	Expenditure during Apr 2022	Expenditure during May 2022	Expenditure during June 2022	Expenditure During July 2022	Total Expenditure
1	001	Salaries	1320.00	194.42	207.05	192.99	218.87	813.33 ✓
2	002	T.E	1.0	0	0	0	0	0
3	006	Telephone	0.55	0	0	0	0.52	0.52 ✓
4	007	Office Expenses	4.15	0	0	0.29	0.67	0.96 ✓
5	008	Electricity Charges	18.0	0	0	0	11.26	11.26 ✓
6	010	Material and Supply	11.0	0	0	0	0	0
7	011	Books and Periodicals	8.0	0	0	0	0	0
8	014	POL	0.80	0	0	0	0	0
9	020	Machinery and Equipment s	11.00	0	0	5.93	0.17	6.10 ✓
10	022	Campus, Seminar and Culture	1.20	0	0	0	0	0
11	023	Maintenance and Repairs	0.00	0	0	0	0	0
12	037	Professional and Special Services Charges	0.20	0	0	0	0	0
13	071	Medical Reimbursement	0.50	0	0	0	0	0

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179

14.	103	Office Equipment and Appliances	4.00	0	0	0	0	0
	Total		1380.4	194.42	207.05	199.21	231.49	832.17

M.H-2071

S.N O.	Detail Head	Objection Head	Budget Allotment	Expenditure during Apr 2022	Expenditure during May 2022	Expenditure during June 2022	Expenditure During July 2022	Total Expenditure
1	641	Pensionary Charges	63.00	6.11	6.72	6.41	26.62	45.86
2	670	Leave Encashment	20.70	0	11.54	0.009	0	11.55
	Total		83.70	6.11	18.26	6.419	26.62	57.609

CAPEX BUDGET (4202)

Expenditure Statement for the month of May, June, July under Major Head 4202

WORK CODE AND NAME OF WORK	BUDGET ALLOTTED	Expenditure (April- July) 2022	REMARKS
HEDSS2022100009 Renovation of Principal Office, Staff Room at GCW Gandhi Nagar Jammu	5.80	0	Rs 5.80 Lakh has been transferred to PWD Department

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180

HEDSS2022100032 Development at Play Ground at GCW Gandhi Nagar Jammu	15.0	0	-----
HEDSS2021100689 Construction of Class Room Block with Girls Common Room at GCW Gandhi Nagar Jammu	100.00	0	Rs 100.00 Lac has been transferred to PWD Department for further works
HEDSS2021100663 Repair/Renovation of Hostel Building at GCW Gandhi Nagar Jammu	7.90	0	-----
Total	128.70	0	105.80 ✓

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B ✓ 24. 11

Main Findings/Observations

Observation No. 01- Non-Preparation of Annual Procurement Plan.

Criteria: As per Rule 144 of GFR 2017, All Ministries/Departments shall prepare Annual Procurement Plan before the commencement of the year and the same should also be placed on their website. The purpose of procurement planning is three fold, first to clarify ~~the~~ quantity (to the extent possible) the technical, cost & schedule objectives of the procurement; second, to define the plan for accomplishing the objectives and third, to determine a methodology for evaluating performance against defined objective during the time that the contract is being carried out. Further the departments shall project their annual Procurement Plan of goods and services on GeM portal within 30 days of Budget Approval.

Condition: Detail regarding the Procurements during 2022-23 was sought vide Half Margin No AIP/Ist/09-HM/156, Dated: 14-07-2022, the College intimated that only photocopier is likely to be procured during the current financial year. The audit party came to the conclusion that the Office of the Principal P.S.P.S Govt. P.G. College for women Gandhi Nagar Jammu have not prepared Annual Procurement Plan till date despite lapse of more than three months of the current financial year. However, the College is registered on GEM.

Recommendation: The Principal P.S.P.S Govt. P.G. College for women Gandhi Nagar Jammu is advised to formulate Annual procurement plan for the current financial year immediately and put the same on Departmental website.

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Observation No.2- Work- Plan for the year 2022-23

Criteria: - Rule 136 to 139 of GFR 2017- Every work to be undertaken by the Office has to be Administratively Approved by the authority competent to grant Approval. Afterwards the work is administratively approved; it has to be processed for accord of Technical sanction. After completing both the above mentioned formalities the work has to be commenced once the Funds are received for the Approved work. The Office has to ensure the timely completions of work.

Condition:- While asking the College about Works Programme (B-12 FORM), the College stated that it has not projected any new-work for the year 2022-23 and has projected funds for the on-going works only. The Works Programme for the year 2022-23 was not made available to the Audit. But the releases under Capex budget revealed that the College has received Funds to the tune of 15.00 lakhs for the **WORK "DEVELOPMENT OF PLAYGROUND".(ANNEXURE "C")**

Recommendation:- As the college has already received the Funds, so the authority has been recommended to get the DPR formulated as early as possible. The college has been further recommended to incur expenditure after observing all codal formalities.

Observation No. 3- Construction of Hostel Building and shortcomings in DPR

Criteria:- As generally accepted principle and matter of fact a Detailed Project Report is formulated keeping in mind all aspects of the work to be undertaken. The DPR should be inclusive of all factors like electric work, water facilities, white- wash etc.

Condition:- While checking the Works undertaken in previous year and their completion report it was found that the college had undertaken Work namely "**Repair & Renovation of Hostel Building**". The work was allotted to JK Police Housing Corporation and it has been completed without electric work as the electric work had not been included in the

✓ R. S. P. /

DPR. As such the building can't be put to use. Now the college has taken the estimates and has written to higher authorities for accord of Administrative Approval. **(Annexure "D")**

Recommendation:- The DDO has been recommended to look into the defects of the DPR and fix the responsibility and get the issue sorted out at the earliest, so that the students are not further deprived of the facility of the Hostel.

Observation No. 04- Review of ongoing Works.

CRITERIA:- Rule 136 to 139 of GFR 2017- These rules clearly specify that the works should be completed in the given time frame and also the authorities should ensure that no work done liability has to be created.

Condition:- While going through the works undertaken by the college it was found that the college has created a liability in below mentioned works:-**(Annexure "E")**

S. NO	NAME OF THE WORK	EXECUTING AGENCY	TOTAL ALLOTTED COST (LAKHS)	PAYMENT MADE TILL DATE (LACS)	BALANCE TO BE PAID (LACS)	REMARKS
01	Repair and Renovation of Principal office	PWD	11.60	NIL	11.60	Work completed
02.	Improvement/Up gradation including water proofing in terrace of 07 blocks at GCW Gandhi Nagar Jammu.	PWD	99.52	88.03	11.49	Work completed

Recommendation:- The DDO has been advised to clear the accrued liabilities at the earliest and to plan expenditure in such a way in future so that it doesn't tend to creation of liability.

Observation No. 05 - Non Remittance of Revenue into Treasury

Criteria: Rule 7 of Chapter 2 of General Financial Rules 2017, states that whole money received by or on behalf of the government either as dues of government or for deposit, remittance or otherwise, shall be brought into government account without delay, in accordance with such general or special rules as may be issued under Articles 150 and 283(1) of the Constitution i.e as soon as the revenue is realized, the same has to be deposited on the same day or in no case on next day, provided that next day should not be the holiday.

Condition: While scrutinizing the revenue records of the College it was found that the College is generating Revenue on account of ATM Rent (J&K Bank), Rent on account of IGNOU STUDY Center and Nescafe Shop. The college is not remitting the revenue into Treasury and is instead crediting it into local fund account.

The details of revenue received in the First Phase of F.Y 2022-23 is as under :

(Annexure "F")

S.NO.	NATURE OF REVENUE	MONTH	AMOUNT(Rs.)
1.	Rent on Account of ATM	April,2022	12500
2.	Rent on Account of ATM	May,2022	12500
3.	Rent on Account of ATM	June,2022	12500
4.	Rent on Account of ATM	July,2022	12500
5.	Arrear on account of Rent of ATM	----	47500
6.	Rent of IGNOU Study Center		57460
TOTAL			154960=00

Recommendation:- The college has been recommended to remit the revenue into



the Treasury at the earliest so that this money can be utilized by the government.

Observation No. 06:- Non- Observance of Codal Formalities for Tender of Hostel Mess work. (ANNEXURE "G")

Criteria: As per Government order no.: 102-FD of 2018 dated 28-03-2018, all the departments shall compulsory tender all works/procurements costing more than 1.00 lakh (one lakh only) through e-tendering.

Condition: Scrutiny of the record of the Hostel Mess revealed that short term sealed tenders without following the procedure of e-tendering were invited by the Principal from the registered caterers to run the hostel mess for 250 no. of boarders (girls). No Tender Document (specifying terms and conditions) was shown to Audit on spot. The order was placed in favour of Ashok caterers @approx.Rs.2050/boarder/month which amounts to Rs.5.00 lakh/ month. ~~The~~ It was further observed that neither the tender was given wide publicity nor any Agreement has been signed with the L-1.

Recommendation :- The Principal P.S.P.S P.G.College for women ,Gandhinagar is advised to tender all works/procurements costing more than 1.00 lakh through e-tendering while observing all codal formalities.

Observation No. 07-Review of Local Funds

A) Non-utilization of various local funds amounting to Rs.81653400.03

Criteria: Financial rules governing regulation of local funds require that various types of funds raised from the students should be utilized to optimum extent on related activities i.e. on the welfare of the students.

Condition: Test check of records revealed that huge balance have accumulated

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under various local funds as tabulated below and have not been utilized on the related activities for which these have been created. Non utilization of these funds thus has defeated the very purpose of charging of such funds and deprived the students of the benefits due to them for which charges had been incurred.

The detail of unspent funds is as under: (ANNEXURE H)

S. NO.	Name of the fund	Name of the Bank	Balance as on July 2022
1	University Fund	0077040100023116	878381.53
2	Games Fund	0077040100023117	7423417.39
3	Stationary Fund	0077040100023118	1431670.82
4	Reading Room Fund	0077040100023119	459343.68
5	Student Aid Fund	0077040100023120	4042449.67
6	Social Activities	0077040100023121	126762.86
7.	Magazine Fund	0077040100023122	2346971.64
8.	Pool Fund	0077040100023123	5414602.17
9.	Red Cross Fund	0077040100023124	585877.00
10.	Identity Card Fund	0077040100023125	2082721.52
11.	Building Fund	0077040100023126	5099022.20
12.	Furniture Fund	0077040100023127	4430278.00
13.	Student Service Fund	0077040100023128	2519151.00
14.	Vehicle Fund	0077040100023129	1756176.40
15.	Misc. Fund	0077040100023130	3154559.95
16.	Medical Aid Fund	0077040100023131	688180.00

(in ₹)

878381.53

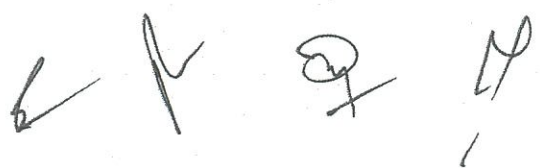
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17.	Lab Fund	0077040100023132	10703772.30
18.	Aid On Course	4050-66	975692.31
19.	ADUSAT Fund	4050-97	363058.77
20.	Tour Education Fund	35268	130875.91
21.	Rent	1723	1439589.00
22.	Excursion Fund	24459	5363089
23.	Subject Tour	24460	3632206
24.	P.G Fund	24463	2061742.50
25.	N.S.S Fund	1215	6324846.03
26.	Project Fund	26316	310962.00
	TOTAL		81653399.65

Recommendations: Reasons for non- utilization of funds for the welfare of the students needs to be justified to audit.

B) Irregular Payment of Rs. 494450.00 to daily wagers out of Development Fund Reading Room Fund, Vehicle Fund, Lab Fund and PG Fund.

Criteria: As per Financial Rules fee/funds collected from the students in educational institution shall not be utilized for any purpose other than that for which these have been created/ received except with the sanction of the Head of Department concerned.



Condition: During the test check of record, it was observed that in spite of having sufficient funds under Misc Fund,(which is generally utilized for making payment to daily wagers)the payment of wages to the daily wagers have been made from Development Fund, PG Fund, Vehicle Fund, etc that too without obtaining the sanction of the Higher Authorities. A few instances are as under:

S.NO	NAME OF THE FUND	PAY FOR THE MONTH	AMOUNT
1	Dev Fund	July 2022	316100.00
2.	Reading Room Fund	-do-	17400.00
3.	Vehicle Fund	-do-	17400.00
4.	Lab Fund	-do-	117450.00
5.	PG Fund	-do-	26100.00
TOTAL			494450.00

Further Revised Guidelines for utilization of college local funds vide Govt order No: 109-JK(HE) of 2022 Dated: 28-04-2022 envisages that ***"No payment what so ever shall be made to any employee engaged after the imposition of ban on the recruitment by the Finance Department"***. It is pertinent to mention here engagement of daily rated workers has been banned by the Government since 1994 in terms of the SRO 64 of 1994 and daily wagers have been engaged by college onwards 05-11-1998.

Recommendations: The Expenditure so incurred out of local fund towards the payment of Daily wagers without obtaining the sanction of Higher Authorities is held irregular, which needs to be justified to the audit, and Post facto sanction of the competent authority be obtained under intimation to the audit.

C) Non Crediting of Pool Fund into the Central Pool Fund Account No. SB- 0110040100000728

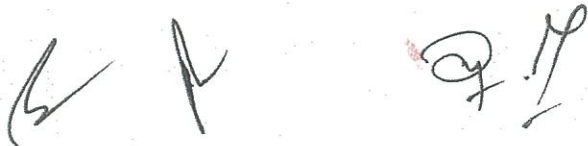
Criteria:- As per the guidelines issued by the Govt. vide Govt. Order No. 109-JK (HE) of 2022 dt. 28-04-22 for utilization of the college local funds, The entire Pool fund as prescribed by the Higher Education Department, Shall be credited into the central pool fund a/c no. SB-0110040100000728 maintained in the J&K Bank civil Secretariat Jammu/Srinagar within one month of the close of the admission Process. The Principals are not authorized to utilize any amount out of Pool fund. The order has clear cut directions that any deviation on this account shall be viewed seriously and concerned Principals shall be held personally responsible. Any college that fails to remit its share of the Pool fund during the prescribed time limit shall not be permitted the use of Local Fund.

Condition:- During the scrutiny of the cash book of the Pool fund, it was revealed that no amount has been credited into the above mentioned A/C till date.

Recommendation:- The Auditee is advised to credit the amount available under Pool fund into the Central Pool Fund account as mentioned in the criterion above so that there will be no violation of the Govt. Order.

D) Irregular purchases made out of Local Funds.

Criteria: - As per guidelines for utilization of local funds issued by the Govt. purchases of stationery books, research or skill equipment, first aid boxes and other medical emergency items etc. can be procured out of local funds strictly as per the chapter VI of procurement of goods and services of GFR'S 2017 and SO 58 issued by Finance Deptt. On 31.12.2019.



Condition:-During the scrutiny of the records of local funds, it was observed no procurement plan for procurement of goods out of local fund has been formulated by the Audittee. Further the few test instances as shown in below mentioned table reflects that these purchases were procured from local market although the college is registered at Gem as a buyer.

S.No	Name Of the Fund	Name of the Firm	Items	Invoice no. Date	Amount
1.	Games Fund	M/S Bright Way Trading Company Vivekanand Chowk Jammu	Purchase of Sports Items.	WCG/98860 7-04-2022	48000/ =

From the above table it is clear that purchases on account of various items have been procured from local market although the college is registered on Gem. This is the violation of revised guidelines for Procurement of items issued by the Govt.

Recommendation: The authorities are advised ^{to} refrain from making purchases from local market and make all the purchases from Gem. In case the item is not available at Gem, the non-availability certificate should be obtained from the Gem Portal.

Observation No. 08- Retention of Amount in CD- Account. (ANNEXURE "I")

Criteria:- As per guidelines issued non traceable amount lying in CD-Account

was supposed to be deposited in Centralized account maintained at J&K Bank Civil Secretariat Branch (Circular No.A/21(03)I- dated 23-09-2019.)

Condition:- On test check of bank details it was noticed that an amount to the tune of Rs.3941588 is lying in the CD Account of the DDO. This amount has accumulated due to some advance draws or releases under Capex Budget in previous years. The College has constituted a committee to trace the amount for its disbursal.

Recommendation:- The college has been recommended to trace the amount at the earliest and speed up its disposal. The College was further advised that in case the amount is not traceable, same may be remitted to Centralized Account maintained at Secretariat Treasury.


Observation No. 09- Deployment / attachment of staff in contravention to Govt. orders.

Criteria: As per CIRCULAR NO 22 GAD Of 2018, Dated: 06-07-2018, regarding cancellation of attachments of Govt employees, instructions have been issued to all the Departments that employees presently on attachment/Deployment with their respective or other department/offices shall be repatriated to their parent department/Organizations with immediate effect.

Condition: Audit Scrutiny of records in PSPS Govt. College for women Gandhi Nagar Jammu, revealed that 05 employees -02 Assistant Professors,01 Head Assistant, 01 Orderly and 01 Lab bearer are are deployed in cluster university and Director Colleges Higher Education J&K. The detail is as under: (ANNEXURE "J")

S.no.	Name	Designation	Deputed	w.e.f
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1	Rajinder Sharma	Associate Prof.	Cluster University	Date was not provided.
2	Rakesh Mohan Dutt	Assistant Prof.	Cluster University	03-06-2022
3	Rajinder Kumar Bhan	Head Asstt.	Director Colleges Higher Education	18-05-2022
4	Tarun Kumar	Orderly	Director Planning Higher Education	08-03-2022
5	Parabjot Sing	Lab. Bearer	Director Colleges Higher Education	19-07-2022

Recommendations: The matter may be taken up with the Higher Authorities so that the officials may be repatriated immediately back and their services be utilized in the college.

Observation No. 10- Non-Submission of Annual Establishment Returns to the Higher Authorities

Criteria: Every Government office is required under rules to submit the Annual Establishment Return to the Head of Office in the month of April.

Condition: During the course of audit on the accounts of the Principal PSPS Govt. College for women Gandhi Nagar Jammu, it was revealed that the office has not prepared Annual Establishment Returns in the month of April, which was supposed to be submitted to Higher Authorities. Non observance of the procedure may have created problems for Higher Authorities for utilizing data of the employees at their control.

Recommendation: The Principal PSPS Govt. College for women Gandhi Nagar Jammu is advised to take a serious note of it and submit regularly the Annual Establishment returns to the higher authorities and action taken

report will be seen by the audit party visiting next.

Observation No. 11- Non-Conducting of Bank Reconciliation on Monthly basis in the Year 2022-23.

Criteria: In order to keep a constant vigil over the transactions carried out during each month of a particular financial year, Drawing and Disbursing Officer of any office has to conduct reconciliation with the bank at the close of each month of that particular year. The main aim of bank reconciliation is to bring out any error that may have been committed either in cash book or at bank.

Condition: During test check of records, it was observed that the DDO, has not conducted monthly reconciliation with the bank during the 03 months of financial year 2022-23. The cashbooks and bank accounts have not been updated for a long time. As such it was not possible to ascertain the exact figure in both account books as on date of audit.

Recommendations: The DDO has been advised to update the cashbook and obtain updated transaction statements from the concerned bank and get the reconciliation completed at the close of each month so as to bring out the differences, if any.

Observation No. 12- Test check of Service Books - In completions thereof.

Part (I)

Criteria: As per rule 16 of J&K Civil Service leaves rules, leave account shall be maintained in Form-2 for each Govt. Servant by the Head of the office or Drawing and Disbursing officer as the case may be.

Condition: Test check of Service books revealed that leave account in respect of all employees serving in this Office has not been maintained and appended with the Service books with the result audit could not ascertain



194

the leave earned, leave availed and balance of leave as on date.

Recommendation: The Principal P.S.P.S Govt. P.G. College for women Gandhi Nagar Jammu is advised to get these leave accounts appended with the service books immediately.

Part (II)

Criteria: As per Codal provisions the Service books of the Govt. Servants are required to be shown to the concerned Govt. Servant to whom the Service book belongs at least once in a year and his/her signature got obtained in col.7 of their respective Service book in token of their acceptance of the entries recorded in the Service book.

Condition: Test check revealed that the Signatures were not found obtained.

Recommendation: The Principal P.S.P.S Govt. P.G. College for women Gandhi Nagar Jammu is advised that needful be done at the earliest.

Part (III)

Criteria:

As per Codal provisions

1. Photographs should be pasted on the first page of service Books.
2. Employee id's, GPF No/Pran No, Pan no, SLI No should be written on the First page of service Books.

Condition:

1. Photographs were not pasted on the First page of service Books.
2. The Employee id's, GPF No/Pran No, Pan no, SLI No was not entered on the First page of service Books of the employees.

Recommendation: The Principal P.S.P.S Govt. P.G. College for women Gandhi Nagar Jammu is advised to look into the matter and needful be done and compliance to this effect shown to the audit party visiting next.

Part (IV)

Criteria:

As per Codal provisions entry pertaining to Suspension of any employee must be recorded in Service- Book.

Condition: During the test check of record it was observed that one Sunil Kumar Lab. Assistant has been placed under suspension vide Govt. Order No. CEOJ/MW/63933-35, Dated: 06-01-2017 and presently he is getting subsistence allowance as per norms. But the Suspension entry was not found recorded in his service book.

Recommendations: The auditee was advised to record entry of suspension in the service book of the employee under intimation to the audit.

- **It was also observed that 7th Pay Commission Arrears have not been drawn in favour of 7 employees. (Annexure K)**


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Audit Observations at a glance


Observations	Nature
01	Non-Preparation of Annual Procurement Plan.
02	No works program prepared for F.Y 2022-23.
03	Construction of Hostel building & shortcomings in DPR.
04	Creation of Work done Liability under 2 Works.
05	Non-remittance of Revenue into Treasury
06	Non- following the procedure of e-tendering in case of hostel mess.
07	Review of Local Funds
08	Retention of Amount in CD-Account.
09	Deployment / attachment of staff in contravention to Govt. orders.
10	Non-submission of Annual Establishment Return.
11	Non-Conducting of Bank Reconciliation on Monthly basis in the Year 2022-23
12	Test check of Service Books - In completions thereof.

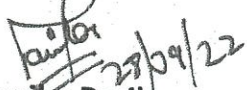
Disclaimer:

The Observations contained in the report have been framed on the basis of test check of record made available, with the purpose to enable the Department to take necessary corrective measures in accordance with applicable rules and regulations. This does not tantamount to pre check of procedures, and /or claims which shall be subject to standard checks by the concerned officers like DDO/PAO/Treasury officer etc, as the case may be.


Ramesh Koul
 Accountant


Promella Pandita
 Assistant Accounts Officer


Kishan Bhatt
 Assistant Accounts Officer


 28/09/22
Monika Parihar
 Accounts Officer

Audit & Inspection, Jammu
Audit Party No. 08