



# SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

[www.slbsrsv.ac.in](http://www.slbsrsv.ac.in)

B-4, Qutub Institutional Area, New Delhi – 110016

Phone: (91) 11- 46060606

# **CRITERIA: 06**

## **Governance, Leadership And Management**

### **6.4**

#### **Financial Management And Resource Mobilization**

##### **6.4.1**

#### **Internal Audit Report**

**2022-2023**



**INTERNAL INSPECTION REPORT ON THE ACCOUNTS OF SHRI LAL BAHADUR  
SHASTRI NATIONAL SANSKRIT UNIVERSITY FOR THE YEAR 2022-2023**

**PART - I**

**Introductory**

The Internal Audit on the accounts of Shri Lal Bahadur Shastri National Sanskrit University for the year 2022-23 ( Financial Year) was carried out by Shri Jai Singh, Consultant (Internal Audit Officer) of the University.

**General Setup and Activities of the University**

Shri Lal Bahadur Shastri National Sanskrit University (Central University), formerly Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi located at Katwaria Sarai, New Delhi-110016 has been established by the Ministry of Education, GOI to preserve Shastraic tradition of knowledge, higher learning, interpretation of Shastras, intensive training to teachers in modern as well as Shastraic lore and to establish relevance of Shastras to the problems in the modern context. Shri Lal Bahadur Shastri was the founder President of the Akhil Bhartiya Sanskrit Vidyapeetha Society on whose idea this institution emerged. The Hon'ble Minister of Education, GOI is the President of the Governing Body of Shri Lal Bahadur Shastri National Sanskrit University.

School of Veda-Vedanga, School of Darshan, School of Darshan, School of Sahitya and Sanskrit, School of Education, and School of Adhunik Vidya are indeed the five schools that constitute the academic vision of the University. The first three schools facilitate the study of shastraic knowledge and teaching facilities in order to accomplish degree of three-year Shastri, Shastri (Hon) and the two- year Acharya in various traditional Shastri. The School of Education offers teaching facilities for the completion of the Shiksha Shastri (B.Ed) two-year teacher training programme and the Shikshacharya two-year advanced Shiksha Shastra Course(M.Ed).

Akhil Bhartiya Sanskrit Sahitya Sammelan established a Sanskrit Vidyapeetha at Delhi on 8<sup>th</sup> October, 1962. The Vidyapeetha was named as 'Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha' w.e.f. 1<sup>st</sup> April, 1967 and was conferred the status of Deemed University in November, 1987. 'Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha' was conferred the status of Central University w.e.f. 30-04-2020 and renamed as Shri Lal Bahadur Shastri National Sanskrit University.

**Aims and Objectives**

The objectives for which the University is established are – to preserve Shastraic tradition, to undertake interpretation of the Shastras, to relate relevance of the shastras to the problems in the modern context, to provide means for intensive training in modern as well as shastraic lore for teachers and to achieve excellence in its disciplines in order to have a distinctive character of its own.

In pursuance of the above objectives the University shall

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- Impart education in traditional Sanskrit lore with special attention to highly specialised branches.
- Provide the training of Sanskrit teachers and conduct of research in pedagogical aspects of Sanskrit education
- Provide facilities for the study of such languages and literatures of Asia that have a bearing on Sanskrit studies, such a Pali, Iranian, Tibetan, Mongolian, Chinese, Japanese etc.
- Prescribe syllabus for various course with special emphasis on Indian culture and values and conduct examinations in Sanskrit and allied disciplines
- Publish literature and develop print and non-print materials in and about Sanskrit including original texts, commentaries and translations of manuscripts
- Arrange for publication of research findidngs, journals and aids to research such as indices, digests and bibliographical materials
- Collect, preserve and publish manuscripts and to build up a National Sanskrit Library and Museum and to provide means for training in Manuscriptology specifically in scripts used in Sanskrit study
- Provide means for education in modern disciplines needed for meaningful interpretation of original Sanskrit texts including technical literature in Sanskrit.
- Organise shastraparishads, seminars conferences and workshops
- Institute and award fellowships, scholarships, prizes and medals in accordance with the rules and bye-laws adopted from time to time.

The following officers held the positions as indicated for the period 2022-2023

SNo.	Name	Designation	Period
1.	Prof. Murli Manohar Pathak	Vice Chancellor	01-04-2022 to till date
2.	Mrs. Alka Rai	Registrar	01-04-2022 to 07-12-2022
	Prof. Prem Kumar	Registrar	08-12-2022 to 14-12-2023
3.	Mrs. Alka Rao	Finance Officer	11-12-2017 to 07-12-2022
	Shri Ajay Kumar Tandan	Finance Officer	08-12-2022 to 31-03-2022
	Shri Santosh Kumar Srivastava	Finance Officer	09-08-2023 till date
4.	Shri Ramesh Kumar, UDC	Cashier	01-04-2022 to 31-03-2023

Besides the above, the University has a sales counter for sale of granth etc./ material published by the University.

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**PART- I (B)**

**Status of Outstanding Internal Audit Para(s)**

At the commencement of the present audit, Internal Audit of the University is conducted regularly.

**Status of State AG Audit**

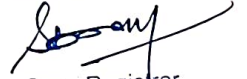
As per the AG audit report provided by the University, the Office of the Director General of Audit (Central Expenditure), New Delhi has audited the Institute's accounts upto the FY 2016-22. There are 26 (10+16 new) paras outstanding for settlement.

**Financial Position of Grant Received and Expenditure**

The Status of Grant received and Expenditure incurred during the last two years i.e. 2022-23  
(Figure in Crore)

Year	Grant/Fund received	Expenditure from Grant	Expenditure met out from Internal Receipt	Total Expenditure
2022-23	65.73	65.73	00.49	66.22

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## CURRENT AUDIT

### **Para No.1 : Non-conduct of Physical Verification of Library Books**

Under Rule 215(i) (i) of GFR-2017 -complete physical verification of Library Books should be done every year in case of Libraries having not more than twenty thousand volumes. For Libraries having more than twenty thousand volumes and upto fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortage, complete verification shall be done.

इस संबंध में, यह कहा जाता है कि सक्षम अधिकारी द्वारा गठित समिति द्वारा विश्वविद्यालय में करीब-2 पाँच वर्षों के बाद पुस्तकों का नमूना भौतिक सत्यापन हुआ। समिति के कार्यवृत्त/पुस्तकालय (प्रत्यक्ष जांच) समिति 2023-24 का प्रतिवेदन - के अनुसार, इससे पूर्व, वर्ष 2019 में पुस्तकालयीय पुस्तकों के सैम्पल/नमूना प्रत्यक्ष जांच का कार्य सम्पन्न हुआ था। लेकिन उपरोक्त नियमानुसार, लाइब्रेरी पुस्तकों का कम से कम 03 (तीन) वर्ष के अंतराल पर नमूना भौतिक सत्यापन किया जाना जरूरी है।

### **Para No.02: Disposal of obsolete/damaged store items lying in the Institute**

It is noted from premises of the University that a huge quantity of obsolete/damaged items which are lying in back-side of building Swarn Jyanti Sadan are not repairable/serviceable. It is therefore suggested that a condemnation committee may be constituted for disposal of the obsolete/damaged/un-serviceable /condemned items. After receipt of recommendation of the committee, the necessary steps be taken for disposal off obsolete/unserviceable items keeping in view of delegation of power of the Head of the University.

According to Rule 196 of GFR, unserviceable items should be disposed off to the best advantage of the Institution as soon as the same become unserviceable by the passage of time or due to deteriorated condition of the items. Some unserviceable items are lying un disposed for a long time.

### **Para No.03: Non fixation of pay as per Rule 10 after grant of MACP**

On scrutiny of the service books, it is noticed that the Officers/Official of the University were granted 1<sup>st</sup> /2<sup>nd</sup>/3<sup>rd</sup> MACP after 01-01-2016 and their pay were fixed accordingly. But these officers/official were extended the benefit of Rule 10 of CCS (RP) 2016 which was notified by the GOI, Min. of Finance vide No.4-21/2017-IC/E.III(A) dated 31<sup>st</sup> July, 2018. The Rule-10 of CCS (RP) 2016 is reproduced as under:

*"The Rule further provides than an employee shall be entitled to only one annual increment either on 1<sup>st</sup> January or 1<sup>st</sup> July depending on the date of appointment, promotion or grant of financial up-gradation. The Sub-Rule (2) thereof provides that increment in respect of an employee appointed or promoted or granted financial up-gradation including up-gradation*

*Pyt*

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under MACP during the period between the 2<sup>nd</sup> day of January and 1<sup>st</sup> day of July (both inclusive) shall be granted on 1<sup>st</sup> day of January and the increment in respect of an employee appointed or promoted or granted financial up-gradation including up-gradation under MACP during the period between 2<sup>nd</sup> day of July and 1<sup>st</sup> day of January (both inclusive) shall be granted on 1<sup>st</sup> day of July.”

It is further clarified that in case an employee is promoted or granted financial up-gradation including up-gradation under MACP Scheme on 1<sup>st</sup> January, or 1<sup>st</sup> July, where the is fixed in the level applicable to the post on which promotion is made in accordance with the Rule 13 of the CCS(RP) Rules, 2016, the first increment in the Level applicable to the post on which is made shall accrue on the following 1<sup>st</sup> July or 1<sup>st</sup> January as the case may be, provided a period of 6 months' qualifying service is strictly fulfilled. The next increment thereafter shall, however, accrue only after completion on one year.

In view of the above rule position, it is suggested that all the cases of the employees who were promoted/granted financial upgradation after 01-01-2016 may kindly be reviewed and considered for re-fixation of pay, as admissible.

**Para No.04: Position of Residential/staff Quarter**

During the audit, it was noticed that in order to accommodate the staff in the Campus of the University, since inception of the University, there are 46 residential quarters and these quarters are very old. The structural condition of staff quarter is deteriorating day to day and needs immediate repairing/maintenance.

**Para No.05: Improper maintenance of Stock Register in respect of Consumable/Non-Consumable items**

The Audit has observed that the store is not being maintained the Store Register in respect of Consumable/Non-consumable items. As a result, the furniture –table/chair/almiraha/ACs/rack and computer/UPS/Printer procured was issued to the user Department/Section without writing serial number/name of the Department/University/year of procurement. It is therefore suggested that the Store Section may initiate the proposal for hiring Painter to write the required information on each and every furniture/equipment/fixtue etc.

**Para No.6: Extension of Contract agreement with M/s Principle Security and Allied Service Pvt. Ltd.**

The Audit has observed that M/s Principal and Allied Service Pvt. Ltd. has been providing manpower w.r.t. Clerical and Multi Task Staff in the University since 16-09-2019 against the vacant position of regular posts. Based on performance, the tenure of the contract is being extended from time to time, as per requirement of the University. In this connection, it is also noted that the University initiated to hire a new agency, resulting Tender Enquiry/document was prepared and uploaded on GeM Portal in May, 2023 but due to some administrative reasons, the Tender Enquiry on GeM Portal had to be cancelled in the month of December,2023.

It is therefore suggested that efforts for fresh Tender Enquiry/Document may be made for selection of new agency through GeM Portal.

**Para No.7: Grant of Ex-gratia payment to Smt. Surja Devi W/o Late Shri Ram Dev**



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During audit, the case of Smt. Surja Devi W/o Late Shri Ram Dev who was CPF optee and expired on 18-06-1982 was presented for consideration for grant of pension from 18-6-1982 under CCS(Pension) Rules, 1972. Her case was lying pending for taking appropriate decision for a long time and the case was also referred to Ministry of Education for guidance. No decision was conveyed by the Ministry till day. Her case was examined thoroughly and found that Smt. Surja Devi is not entitled to grant of pension under CCS(Pension) Rules, 1972 as her case is covered under the GOI OM dated 16<sup>th</sup> December, 1997. Accordingly, her case was examined in the audit in light of OM dated 16<sup>th</sup> December, 1997 and was recommended for grant of Ex-gratia payment to Smt. Surja Devi from 01-01-1986 with following observations:-

1. In terms of OM Vide No.45/52/97-P&PW(E) dated 16<sup>th</sup> December, 1997, Smt. Soorja Devi W/o Late Shri Ramdeo, ex-Group-D who was CPF Optee and expired on 18-06-1982 is eligible for ex-gratia pension @ Rs.150/- plus DR from 01-01-1986 and the Ex-gratia amount is revised from time to time by the Pay Commission.
2. The rule position is reproduced as "in terms of OM Vide No.45/52/97-P&PW(E) dated 16<sup>th</sup> December, 1997 issued by Government of India Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners Welfare, the ex-gratia was sanctioned w.e.f. 1.1.1986 or from the date following the date of death of the deceased employee, whichever is later in respect of widows and dependent children of the deceased CPF beneficiaries who had retired from service prior to 1.1.1986 and the widows and dependent children of the CPF beneficiaries who died while in service prior to 1.1.1986"

Keeping in view of the above rule position, it is suggested that the case of Smt. Surja Devi W/o Late Shri Ram Dev may be again referred to Ministry of Education alongwith the relevant above referred OM dated 16<sup>th</sup> December, 1997 and documents for consideration.

**Para No.08: Disposal of obsolete/damaged store items lying in the Institute**

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Consultant (IAO)

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