



# SHRI LAL BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY

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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 2023-2024**





**INTERNAL INSPECTION REPORT ON THE ACCOUNTS OF SHRI LAL  
BAHADUR SHASTRI NATIONAL SANSKRIT UNIVERSITY FOR THE YEAR  
2023-2024**

**PART - I**

**Introductory**

The Internal Audit on the accounts of Shri Lal Bahadur Shastri National Sanskrit University for the year 2023-2024(Finance 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 Shastric tradition of knowledge, higher learning, interpretation of Shastras, intensive training to teachers in modern as well as Shastric 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.

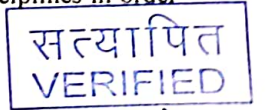
School of Veda-Vedanga, School of Darshan, School of Darshan, School of Sahitya and Sanskrit, School of Education, and School of Adhunik Vidya are indeed the five schools that constitute the academic vision of the University. The first three schools facilitate the study of shastraic knowledge and teaching 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 Shastric 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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Shri Lal Bahadur Shastri National Sanskrit University  
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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 shastra parishads, 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 2023-24

SNo.	Name	Designation	Period
1.	Prof. Murli Manohar Pathak	Vice Chancellor	01-04-2022 to till date
2.	Prof. Prem Kumar	Registrar	01-04-2023 to 14-12-2023
	Shri Santosh Kumar Srivastava	Registrar	15-12-2023 till date
3.	Shri Ajay Kumar Tandan	Finance Officer	01-04-2023 to 08-08-2023
	Shri Santosh Kumar Srivastava	Finance Officer	09-08-2023 till date
4.	Shri Ramesh Kumar, UDC	Cashier	01-04-2023 to 31-03-2024

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 2023-24

(Figure in Crore)

Year	Grant/Fund received	Expenditure from Grant	Expenditure met out from Internal Receipts	Total Expenditure
2023-24	76.26	76.26	00.63	76.89

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**CURRENT AUDIT****Para No.1: Non-conduct of physical verification of Fixed Assets**

As per the General Finance Rules 213(1), The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. It is observed during audit that Physical Verification of the Fixed Assets has not been done since 2007. In view of the above rule position, Physical Verification of the Fixed Assets may be done every year. It is therefore suggested that the University may constitute a committee of 03/04 members for physical verification of Fixed Assets.

**Para No.2: Non-conduct of physical verification of consumable items**

As per GFR 213(2), A physical verification of all the consumable goods and material should be undertaken at least once in a year and discrepancies, if any, should be recorded in the Stock Register for appropriate action by the competent authority.

Further, as per rule 231(3), (i) verification shall always be made in the presence of the Officer, responsible for the custody of the inventory being verified (ii) A certificate of verification along with the findings shall be recorded in the stock register (iii) Discrepancies, including shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 of GFR-2017

As per records, it is revealed that the stock verification of consumable items has not been conducted after November, 2020. It is therefore suggested that a committee may be constituted for verification of consumable items.

**Para No.3: Extension of tenure of the contractor of Canteen**

ऑडिट के दौरान, फाइल निरक्षण के उपरांत यह दृष्ट्यान्त में आया कि विश्वविद्यालय एवं मैसर्स संजय कैटेरर्स के मध्य दिनांक 04-09-2018 को विश्वविद्यालय में कैन्टीन सेवाये शुरू करने हेतु निविदा की स्वीकृत सामग्री दरे, नियम एवं शर्तों के साथ अनुबंध हुआ था। मैसर्स संजय कैटेरर्स के साथ, अनुबंध खंड-10 के तहत, अनुबंध तीन साल के विस्तार के उपरांत दिनांक 22-07-2021 को समाप्त हो गया था। COVID-19 के कारण विश्वविद्यालय के कार्य ONLINE माध्यम से किए जा रहे थे, परिणामस्वरूप, कर्मचारियों और छात्रों की अनुपस्थिति के कारण कैन्टीन सेवाओं की आवश्यकता नहीं थी। दिनांक 28-02-2022 को विश्वविद्यालय पूर्ण रूप से पूर्व की भाँति पूर्व निर्धारित दरों पर कैन्टीन सेवाये शुरू की गई। जो अभी तक चल रही है।

इस संबंध में, यह कहना है कि GFR-2017 के अनुसार, विश्वविद्यालय में कैन्टीन सेवाओं हेतु, कमेटी का गठन, निविदा प्रारूप तैयार एवं GeM पोर्टल के माध्यम से निविदाये आमंत्रित की जानी चाहिए। तथा वर्तमान में कार्यरत, मैसर्स संजय कैटेरर्स के साथ मौजूदा अनुबंध पूर्व में निर्धारित दरे, नियम एवं शर्तों के साथ विस्तारित होना चाहिए जब तक नया कैटेरर्स को कैन्टीन के ठेका दिया जाए।



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**Para No. 4: Less fund received from NTA**

It is observed that that in order to conduct the CUET examination On 29-05-2024 in SLBNSU, National Testing Agency (NTA) had given an advance (90%) amount of Rs.1,04,643/- which was withdrawn by Controller of Examination, SLBNSU from the Accounts Section of the University. The office of the Controller of Examination has submitted the statement of expenditure of Rs.105,043/- at page-4/note. It is further mentioned at page-4/note (A) that the entire amount of advance/withdrawn was spent. It is pertinent to mention here that the actual expenditure/claim is Rs.1,25,193/-. The difference amount of Rs.20,550/- on account of Infrastructure cost to the organization, refreshment charges to be Guest House and contingent charges inclusive of maintenance of furniture etc. which has been incurred by the University is required from NTA to deposit in the account of the University.

**Para No.05: Sports facility to the Students**

It is observed that the students of the University participate in the Games in Inter State/Universities and internal national level. In order to develop the enthusiasm in the student, it is mandatory to provide the facility of Sports items to the student. It is therefore suggested that the University may provide the sufficient fund for procurement of sports items.

**Para No.06: Audit of Guest House**

It is observed that the University has Guest House having 10 Rooms/01 dormitory/02 rooms in Engineering block for making the stay arrangement of participant/guest/academic guest/resource persons etc. Out of the 10, 02 rooms are allotted for making stay arrangement of VIPs. For all Guests, food arrangement for break-fast, lunch and dinner is being made by the Guest House itself. All edible items – dry samagri/milk/subzi are procured from Kendriya Bhandar and open market. It is therefore suggested that internal audit of the Guest House is essential to verify the transaction –Receipt & Payment account of the Guest House for smooth functioning

**Para No.7: Fresh Tender Enquiry w.r.t. providing of Security Service in the University**

The Audit has observed that has been providing manpower w.r.t. security serviced in the University since 01/03/2021 and an agreement was made with the M/s SIS Security Agency for providing Security Service for 2 (two) year upto 28-02-2023 in the University. Based on performance, the tenure of the contract is being extended from time to time beyond 28-02-2023, as per requirement of the University. As per terms of the agreement, no extension of the agreement with the Agency is to be made. It is therefore suggested that efforts for fresh Tender Enquiry/Document may be made for selection of new agency through GeM Portal following the GFR-2017.

**Para No.8: No proper invoices being submitted by the Departments/Sections**

During the audit, it is observed that mostly all the Department/Section submitted cash memo without numbering/printed receipt w.r.t. procurement of flowers/sweet/mala/fruits/garland. The vouchers relating procurement of fruits/banana/sweet/Flowers/Garland and other materials for use for prayer/pooja are

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submitted on the plain paper without identity of Shop/voucher number/without printed bill but duly counter-signed by the Co-ordinator. In the audit point of view, these types of bills/invoice number are not considerable and in exceptional cases, bills/invoice should be considered for payment after getting signature of the committee members and co-ordinator of the programme. In this regard, it is suggested to encourage the Coordinator/Head of the Department to procurement these items from the Shopping Complex/Kendriya Bhandar and other authorised shop for getting the valid printed receipts.

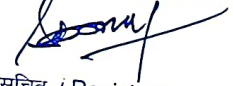
**Para No.9: Procurement of goods through Local Purchase Committee**

In the case of procurement of goods which are not available on GeM Portal, purchase of goods upto the value of Rs.50,000/- on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority as per provision under Rule 154 of GFR-2017.

It is observed that all the Department/Section makes procurement of goods upto Rs.50,000/- without quotation and but not endorsed a certificate on the front/back page of the invoice/bill as provision made in the Rule 154 of GFR-2017. It is therefore suggested that in future the Department/Section may ensure to follow the above rule position.



Consultant(IAO)



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