

कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय),
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली-110002



OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, INDRAPRASTHA ESTATE,
NEW DELHI-110002

सं ए एम जी-III/आईआर/10-83/SLBSNSU/2024-25/1281

दिनांक 31.01.2025

सेवा में

कुलपति,
श्री लाल बहादुर शास्त्री राष्ट्रीय संस्कृत विश्वविद्यालय,
बी -4 ,कुतुब इन्स्टीच्यूशनल एरिया ,
नई दिल्ली -110016

31 JAN 2025

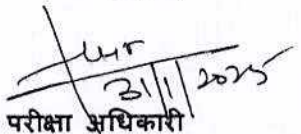
विषय :-वर्ष 2022 से 2024 के लिए श्री लाल बहादुर शास्त्री राष्ट्रीय संस्कृत विश्वविद्यालय, के लेखे
पर लेखापरीक्षा/निरीक्षण प्रतिवेदन ।

महोदय ,

उपर्युक्त उल्लिखित लेखापरीक्षा/ निरीक्षण प्रतिवेदन आवश्यक कार्यवाही हेतु अनुरोध के साथ
भेजी जाती है कि इस संदर्भ में आपका उत्तर निरीक्षण प्रतिवेदन की प्राप्ति के एक माह के भीतर भेजे
जाएँ ।

इस प्रतिवेदन में भाग I/II (क ख)के पैराग्राफ सं II (A) के 01 एवं II (B) के 23 पैरों में इंगित
की गयी अनियमितताओं की ओर आपका ध्यान विशेष रूप से आकृष्ट किया जाता है ।

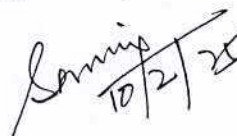
भवदीया,


व लेखा परीक्षा अधिकारी
(ए एम जी -III)



उ. क. लाला
→ कृ. प्रमुख लेखापरीक्षा
→ अति आवश्यक

अति. निरीक्षण


10/2/25



**Office of the Director General of Audit,
Central Expenditure, New Delhi-110002**

**Inspection Report on the audit of Shri Lal Bahadur Shastri National Sanskrit University
for the year 2022-24**

PART-I-

Introduction

1. General

The accounts of Shri Lal Bahadur Shastri National Sanskrit University, B-4, Qutub Institutional Area, New Delhi-110016 for the year 2022-23 to 2023-24 were audited by an audit party of the Office of the Director General of Audit, Central Expenditure, New Delhi consisting of Sh. Lalit Kumar Bansiwala, Senior Audit Officer; Sh. Omendra Singh, Assistant Audit Officer, Sh. Sanjay, Assistant Audit Officer, Sh. Kaushal Kumar, Assistant Audit Officer and Sh. Sumit, Sr. Auditor from 19.11.2024 to 09.12.2024 (14 working days). The following officers/officials have held the charge of respective posts indicated against each:

S. No.	Designation	Name	Period
1	Head of the Department (Vice-Chancellor)	Prof. MurliManohar Pathak	01.04.2022 to till date.
2	Head of Administration (Registrar) i/c	Dr. Alka Rai Prof. Prem Kumar Sharma Sh. Santosh Kumar Srivastava	01.04.2022 to 08.12.2022 09.12.2022 to 13.12.2023 14.12.2023 to till date
3	Head of Accounts & DDO (Finance Officer)	Dr. Alka Rai Sh. Ajay Kumar Tandon Sh. Santosh Kumar Srivastava	01.04.2022 to 08.12.2022 09.12.2022 to 08.08.2023 09.08.2023 to till date
4	Cashier	Shri Ramesh Kumar, UDC	01.04.2022 to till date

2. General set-up and activities:

Shri Lal Bahadur Shastri National Sanskrit University (Central University), formerly known as Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha, New Delhi has been established by the Ministry of Education, Govt. of India 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, Govt. of India is the President of the Governing Body of Shri Lal Bhadur Shastri National Sanskrit University (University).

School of Veda-Vedanga, 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 degrees of three-year Shastri, Shastri (Hons) 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 8th October, 1962. The Vidyapeetha was named as 'Shri Lal Bahadur Shastri Rashtriya Sanskrit Vidyapeetha' w.e.f. 1st 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.

3. 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,

- 1 Impart education in traditional Sanskrit lore with special attention to highly specialised branches
- 2 Provide the training of Sanskrit teachers and conduct of research in pedagogical aspects of Sanskrit education
- 3 Provide facilities for the study of such languages and literatures of Asia that have a bearing on Sanskrit studies, such as Pali, Iranian, Tibetan, Mongolian, Chinese, Japanese etc.,
- 4 Prescribe syllabus for various courses with special emphasis on Indian culture and values and conduct examinations in Sanskrit and allied disciplines
- 5 Publish literature and develop print and non-print materials in and about Sanskrit including original texts, commentaries and translations of manuscripts
- 6 Arrange for publication of research findings, journals and aids to research such as indices, digests and bibliographical materials
- 7 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.
- 8 Provide means for education in modern disciplines needed for meaningful interpretation of original Sanskrit texts including technical literature in Sanskrit
- 9 Promote inter-action between modern and traditional scholars for mutual understanding on various issues related to scholarship
- 10 Organises has traparishads, seminars conferences and workshops
- 11 Institute and award fellowships, scholarships, prizes and medals in accordance with the rules and bye-laws adopted from time to time

4. Budget and expenditure

Details of Budget and Expenditure of last three financial years were as under:-

Year	Budget		Actual Expenditure (In lakhs)	
	Capital	Revenue	Capital	Revenue
2021-22	89.09	5883.48	89.09	5941.48
2022-23	338.97	6233.62	395.15	6226.53
2023-24	315.22	7310.93	374.88	7314.47

5. Internal Audit

There was no mechanism of internal audit in the Shri Lal Bahadur Shastri National Sanskrit University.

6. Audit Sampling

Audit sampling was adopted on the basis of selection of vouchers for the month of December 2022 and March 2024. The audit has been conducted on the basis of Information furnished and record made available by the university in accordance with the Central Government Rules and Auditing Standard of CAG.

PART-II
(Audit Findings)
PART-II-(A)
(Significant Audit Findings)

Reference Number: OBS-1759197

Para 1: Diversion of resources amounting to Rs.1.25 crore of the University to Bhartiya Bhasha Samiti

Department of Higher Education, Ministry of Education vide letter dated 15th November 2021 intimated the constitution of a Higher Powered Committee (HPC) for the Promotion of Indian Languages, which is also called Bhartiya Bhasha Samiti (BBS). The mandate of the HPC was to explore and recommend pathways for the holistic and multidisciplinary growth of Indian Languages as envisaged in the National Education Policy 2020. The Committee will also advise the Ministry on all matters pertaining to revitalization of existing language, teaching and research and its extension in various institutions in the country.

As per the instructions/orders of the Ministry, the SLBSNSU, New Delhi was to provide Secretarial assistance and space to house the HPC, BBS and meet the expenditure on its meeting including TA/DA of the members as per the Government of India rules, regulations and instructions from time to time.

As per the funding pattern of HPC, BBS, the Ministry of Education approves the annual action plan of the HPC, BBS. On the basis of the approved action plan, the University submits the budget proposal of HPC, BBS to the UGC which in turn makes allocation of budget for HPC, BBS with the regular budget of the University. During the period 2022-23 and 2023-24, the HPC, BBS was allotted budget under heads GIA Capital Assets and GIA Recurring with the regular budget of the University. The details are given below:

<u>Year</u>	<u>GIA Capital OH 35</u>		<u>GIA Recurring OH 31</u>	
	<u>Budget</u>	<u>Expenditure</u>	<u>Budget</u>	<u>Expenditure</u>
<u>2022-23</u>	<u>50.00</u>	<u>67.69</u>	<u>731.00</u>	<u>340.38</u>
<u>2023-24</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>569.76</u>

Examination of records revealed that:

1. Diversion of funds of Rs.87.45 lakh

Examination of records revealed that the University made excess expenditure of Rs.17.69 lakh and Rs.69.76 lakh under GIA Capital OH 35 and GIA Recurring OH 31 during 2022-23 and 2023-24 respectively. Audit observed that since the budget under the Capital and Revenue heads was allotted to the University separately for HPC, BBS with the regular budget on the approved planned activities by the UGC, the excess expenditure of Rs.87.45 lakh was required to be authorized by the UGC but the same was made with the approval of the Chairman of the HPC, BBS. Audit further observed that the University made the excess expenditure of Rs.87.45 lakh on the activities of HPC, BBS by diverting funds from its own regular funds/grants. Hence, the University made unauthorized diversion of Rs.87.45 lakh out of its own funds to meet the excess expenditure incurred on the activities of HPC, BBS.

2. Unfruitful expenditure of Rs.37.38 lakh on the pay allowances of one AR diverted to HPC, BBS

Examination of records revealed that the University had attached Sh. Jai Prakash Singh, Assistant Registrar (GAD) with the Office of HPC, BBS as co-ordinator (Administrator) in April 2022 for providing support and assistance to the BBS. With the approval of the Ministry, the attachment of Sh. Jai Prakash Singh, AR has been extended from time to time up to 15.11.2027. During the period 2022-23 to 2024-25 (Upto October 2024), the University has incurred the expenditure of Rs.37.39 lakh on his pay and allowances though Sh. Jai Prakash Singh, AR provided his services to the HPC, BBS during the same period. The attachment of Sh. Jai Prakash Singh, AR with HPC, BBS was irregular as he was borne on the cadre of the University and no separate post of AR was sanctioned to the University for providing services to HPC, BBS. Hence, the expenditure of Rs.37.39 lakh incurred on his pay and allowances from the budget of the University not only rendered unfruitful for the University but it has also affected/compromised the functioning of the University due to the attachment of Shri Jai Prakash Singh, AR to the HPC, BBS.

Thus, the University did not observe the allocations made for itself and the BBS and made excess expenditure of Rs.87.45 lakh on the activities of the BBS from its own budget without the approval of UGC. This coupled with attachment of an Assistant Registrar of the University with the BBS, the pay and allowances of Rs.37.39 lakh which was paid by the University from its budget, resulted in diversion of resources of Rs.1.25 crore of the University on the activities of BBS.

The matter was referred to the University vide Half Margin No.7 but the reply is awaited.

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1759216

Subject: Para 1: Non-recruitment to the post of Registrar

The Central Sanskrit Universities Act, 2020, has clearly specified/prescribed the duties and responsibilities of the Registrar and Finance Officer of the SLBNSU. As per the Act, the Registrar of the SLBNSU shall be the custodian of records, common seal and such other property as committed to his charge, he shall convene meetings of various committees, conduct official correspondences, represent the University in suites or proceedings by or against the University etc. while the Finance Officer, subject to the control of Executive Council, shall hold and manage the property and investments of the University, ensure time limits and financial limits for recurring and non-recurring expenditure, prepare annual accounts, keep a watch on cash/bank balance, investments and collection of revenue and bring to the notice of VC about unauthorized expenditure and financial irregularities etc. In terms of the sanctioned strength and recruitment rules of the University separate posts have been sanctioned/specified for the Registrar and the Finance Officer. Hence, the Registrar and the Finance Officer are key office bearers/officers in the University with separate working portfolios. In view of the separate roles and responsibility assigned to them as per the Act, holding of separate regular positions by them of the respective posts was necessary for smooth and efficient functioning of the University.

Examination of records relating to the recruitment to the post of Registrar and the Finance Office revealed that while there was a regular Finance Officer in position in the University, the Post of Registrar was lying vacant since January 2018. During this period the additional charge of post of Registrar was given to the Finance Officer from 1.1.2018 to 8.12.2022, to Professor (Jyotish) from 9.12.2022 to 14.12.2023 and to the Finance Officer from 15.12.2023 till date. Hence, it may be seen that the Finance Officer of the University was assigned the additional charge of the post of the Registrar. This temporary arrangement of the additional charge of the post of Registrar to the Finance Officer must have compromised the discharge of normal roles and duties assigned to both these posts.

On an audit query to furnish the reasons of non-recruitment to the post of Registrar, the University stated that though the recommendation of the Screening Committee for selection of the Registrar, advertised vide first Advertisement No.3/2018, was approved but the process of selection was held up by then VC on 6.5.2019. The University further stated that after the University was declared as Central Sanskrit University on 30.04.2020, the advertisement no.01/2021 was issued but the validity of which expired as there was delay in sending the name of the Central Government Nominee for the Selection Committee. The University again re-advertised the post vide Advertisement No.03/2022. The Ministry finally communicated the name of Central Government Nominee on 26.05.2023 and the meeting of the Selection Committee was scheduled on 23.06.2023 but the same was postponed by the VC due to non-availability of external expert. In the meantime the validity of advertisement no.03/2022 was also expired on 01.10.2023. Thereafter the VC decided (10.01.2024) that the selection process of non-teaching posts including the post of Registrar may be initiated after the approval of the Recruitment Rules by the Government.

The reply of the University is not tenable as the recruitment to the post of Registrar against the first advertisement no.3/2018 was held up by the then VC without any justification. Further, the decision taken on 23.06.2023 to postpone/withhold the recruitment to the post of Registrar against subsequent advertisements 01/21 and 03/22 on the ground of non-availability of external expert was also not justified as the University made recruitment to the posts of the Finance Officer (FO) and Controller of Examination (CE) through the Selection Committees on 24.06.2023 in which the VC, IGNTU, Amarkantak (MP) was the external member in the selection committees of both these posts. It is pertinent to mention that the RRs of the direct recruitment to the post of the Registrar, FO and CE are almost same and the external member i.e., the VC, IGNTU, Amarkantak (MP) also could have been invited to attend the meeting of the selection Committee for recruitment to the post of Registrar which was scheduled on 23.06.2023 i.e. a day before the meeting of the selection committees held on 24.06.2023 for the post of FO and CoE.

Further, the decision taken on 10.01.2024 to further postpone the recruitment on the plea that the selection to the post of Registrar may be done after approval of the Recruitment Rules by the Government was also not tenable as the University had made recruitments to the posts of the Controller of Examination and the Finance Officer in July 2023 and August 2023 respectively which were non-reaching posts and the revised RRs of which were not yet approved as well.

The above mentioned facts indicate that the recruitment to the post of the Registrar has been delayed inordinately. Due to non-recruitment to the post of Registrar and assigning the additional charge thereof to the Finance Officer, the University was deprived of the independent services of the regular Registrar. Further, due to the assignment of dual charge the possibility of the constraints in the independent functioning of the Finance Officer cannot be ruled out.

The matter was referred to the University vide Half Margin No.8 but the reply is awaited.

Reference Number: OBS-1759569

Para 2: Irregular creation of the post of Assistant Director in Centre for Women Studies

The scheme of 'Development of Women Studies in Indian Universities and Colleges' through Women's Study Centre was in operation in the SLBSNSU, New Delhi. As per the pattern of financial assistance by the UGC, there was provision of Teaching Staff viz., one Prof. (Director), one Lecturer and one Research Associate and the recurring expenditure on their salary. The Women Study Centre established in the University was suspended on 31.03.2022 in accordance with the decision taken by Officers in the University. However, to fulfill the objectives given in the National Education Policy 2020, the University restored the Women's Study Centre on the approval of the Executive Council vide order dated 02.11.2022. After the restoration of Women's Study Centre, the University created the post of the Assistant Director and posted Dr. (Mrs.) Savita Rai, Assistant Professor (Education) there-against.

Audit noted that there was no sanctioned post of Assistant Director in the Women's Study Centre as per the pattern of financial assistance of UGC. However, the University created this post with the approval of the VC and posted Dr. (Mrs.) Savita Rai, Assistant Professor (Education) with additional charge there against. As per the details furnished to audit the Executive Council (EC) was the approving authority for creation of such post but approval of

the EC was not obtained before creation of the post of Assistant Director and posting of Dr. (Mrs.) Savita Rai, Asstt. Professor there against.

Hence, creation of the post of Assistant Director without the approval of EC/UGC in the Centre for Women Studies was irregular.

The matter was referred to the University vide Half Margin No.14 but the reply is awaited.

Reference Number: OBS-1760603

Para 3: Contracts awarded without following GFR provisions amounting to Rs. 3.63 Crore

As per GFR 201(ii), for non-consulting services with an estimated value above Rs. 10 lakh, the Ministry or department is required to issue an advertisement on the Central Public Procurement Portal (CPPP) at www.eprocure.gov.in and on GeM. Organizations with their own websites should also publish all tender inquiries on their website. The advertisements must provide the complete web address from which the bidding documents can be downloaded. Audit scrutiny revealed that during the period of 2022-24, the University had awarded various contracts amounting to Rs.3,63,08,119 related to capital and maintenance works only to the CPWD contractors instead of following the prescribed General Financial Rules (GFR) and advertising tender inquiries on the Central Public Procurement Portal (CPPP), in terms of GFR mentioned above.

Hence, award of works only to CPWD contractors instead of inviting open tenders was irregular.

The matter was referred to the university vide half margin no. 20 but the reply is awaited.

Reference Number: OBS-1760618

Para 4: Irregular grant of extensions for manpower contracts

As per GFR Rule 201(ii), (Pre-amendment Rule) for non-consulting services with an estimated value above Rs. 10 lakh, the Ministry or department must issue an advertisement on the Central Public Procurement Portal (CPPP) at www.eprocure.gov.in, as well as on GeM. Additionally, organizations with their own websites must publish all tender inquiries on their websites. The advertisements should include the complete web address from where the bidding documents can be downloaded.

Test check of records revealed that the University has multiple contracts with various vendors for services such as security, clerical and multitasking staff, cleaning, garden maintenance, and sub-station maintenance. However, instead of adhering to the GFR provisions and advertising these tenders on the CPPP, the University opted to invite open tenders and granted multiple extensions to the vendors beyond the admissible time periods. The details of the vendors and contracts with extensions are given below:

Sl. No.	Name of the Agency	Nature of services provided	Contract initial validity period	Initial Contract Value	Extension given till date	Performance Security/Guarantee amount & validity
1.	Principle Security and Allied Services Pvt. Ltd.	Manpower for Clerical and MTS services	16.09.2019 to 15.09.2020	16,84,360	Till 15.12.2024	84,218 dated 03.09.2019; 2,62,669 dated 22.09.2020

2.	Security & Intelligence Services Ltd.	Manpower for Security Services	01.03.2021 to 28.02.2022	48,77,338	Till 31.12.2024	1,46,320 valid till 02.03.2022
3.	B. K. Enterprises	Internal and External cleaning	March 2016 to Feb 2017	37,79,182	Till 05.06.2022	1,89,000 vide FDR dated 25.02.2016 valid till 25.05.2019
4.	B. K. Enterprises	Garden Maintenance	01.01.2016 to 31.12.2016	18,21,596	July 2023	91,100 dated 17.12.2015 valid till 17.03.2019

The services provided by these agencies were extended on mutually agreed terms for periods ranging from 4 to 7 years, without inviting new tenders in compliance with GFR provisions. Additionally, in many cases, the performance security/guarantee was not revised with the increase in contract value due to extensions granted. This has resulted in undue advantage being given to the contractors.

At the instance of audit, the University requested one of its vendors, Ms. SIS Limited, on 29.11.2024, to update their performance bank guarantee dated 26.02.2021, as the earlier guarantee amounting to Rs. 1,46,320 expired on 02.03.2022. This request came more than two and a half years after the expiration of the bank guarantee, indicating a significant delay in addressing this issue.

Had a transparent process, such as an advertised tender enquiry, been followed, there might have been an opportunity to engage an agency offering lower rates. The University needs to provide a clear explanation for not adhering to the stipulated GFR provisions in awarding these contracts. Moreover, the University should ensure compliance with the GFR provisions in future contract awards and extensions.

The matter was referred to the university vide half margin no.12 but the reply is awaited.

Reference Number: OBS-1760632

Para 5: Non-observance of codal provision in award of manpower contracts

As per GFR 201(ii), (Pre-amendment Rule) for non-consulting services with an estimated value above Rs. 10 lakh, the Ministry or department is required to issue an advertisement on the Central Public Procurement Portal (CPPP) at www.eprocure.gov.in and on GeM. The organizations with their own websites should also publish all tender inquiries on their website. The advertisements must provide the complete web address from which the bidding documents can be downloaded.

Furthermore, according to GFR 204, procurement of non-consulting services by nomination should not be done. If it becomes necessary in exceptional situations to procure such services from a specifically chosen contractor, the Competent Authority in the Ministry or Department may do so in consultation with the Financial Adviser. In these cases, a detailed justification, the circumstances leading to such procurement by choice, and the special interest or purpose it serves must be part of the proposal.

Audit scrutiny revealed that the University has had a long-term contract with Ms. B K Enterprises for providing manpower for sub-station maintenance and operation of water supply pumps, electricity, fire extinguisher instruments, lifts, etc. In November 2023, the

University decided to assign these works to one of the two agencies already working with the University and awarded the contract to Ms. Aarna Secure Services, retrospectively from October 2023, for a period of six months, with the intention of hiring a new agency through a tender process later.

However, instead of adhering to GFR provisions and advertising the tender inquiries on the CPPP, the University directly awarded the contract to an existing agency, Ms. Aarna Secure Services, without providing any proper justification for the decision. Over a year has passed, and the University has neither floated a tender nor invited quotations from other vendors. Instead, the University has granted multiple extensions to Ms. Aarna Secure Services without making any arrangements for performance security guarantee or a security deposit. This raises concerns about non-compliance with the established procurement procedures and a lack of transparency in awarding and extending the contract.

The matter was referred to the university vide half margin no.11 but the reply is awaited.

Reference Number: OBS-1760652

Para 6: Non-payment of salary to the contractual staff

As per GFR Rule 195, the Ministry/Department should be actively involved throughout the conduct of consultancy, preferably by forming a task force approach and continuously monitoring the consultant(s) to ensure the output aligns with the Ministry/Department's objectives. Additionally, Para 30(3) of the EPF Schemes stipulates that "It shall be the responsibility of the principal employer to pay both the contribution payable by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor, including administrative charges." Furthermore, according to EPFO Guidelines, payments to contractors should be made only after verifying that the statutory payments relating to Provident Fund (PF) have been made to EPFO, which can either be verified directly from the EPFO portal or by requesting a payment receipt from the contractor obtained via the portal.

Audit scrutiny revealed that the University had hired a vendor, Ms. B K Enterprises, for providing various services such as multitasking staff, internal and external cleaning staff, garden maintenance staff, and sub-station maintenance staff for different periods. Audit noted that the agency informed the University, in advance, in December 2022 about closing of its bank account (No.03272000003914) with HDFC bank and requested to remit payments in a different bank account (No.51950508000101) with Union Bank of India. Despite being aware of this change in bank accounts, the University inadvertently made a payment of remuneration for the month of November 2022 in the closed bank account with HDFC. However, this payment was refunded by the bank. Audit further observed that the University again made payment of Rs. 2,98,387 for the month of March 2023 in the closed bank account with HDFC. However, this time the payment of Rs. 2,98,387 deposited in the closed bank account with HDFC has not been refunded to the University as of November 2024. Audit also observed that due to payment in the closed bank account the remuneration for the month of March 2023 to the staff has also not been paid as of November 2024.

Hence, payment of salary for the month of March 2023 in the closed bank account as mentioned above resulted in non-payment of salary to the contractual staff which was in contravention of EPF norms.

The matter was referred to the university vide half margin no. 09 but the reply is still awaited.
Reference Number: OBS-1760667

Para 7: Irregularities in procurements made for Convocation Ceremony

1. Excess Expenditure: First Convocation Ceremony of the University was held on 05.12.2023 for which the UGC provided the budget of Rs.40.00 lakh to the University. As per schedule-16 (Administrative Expenditure) of the annual accounts for the year 2023-24, the University made an expenditure of Rs.51.89 lakh on Convocation. The University made excess expenditure of Rs.11.89 lakh on the Convocation Ceremony.

In this regard, the reasons and the source of the excess expenditure of Rs.11.89 lakh may be furnished.

2. Non-procurement of stores from GeM

As per Rule 149 of GFR 2017, 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 items to be procured through GeM for the prospective suppliers. The Procurement of 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.

A test check of records relating to the procurements made for the Convocation ceremony revealed that the University made procurement of the following items from local market during 2023-24:

S. No.	Description of item	Seller Name	Voucher No. & date	Amount
1	Making arrangement of Aluminum Hanger for 1st convocation of SLBSNSU on 5.12.2023 (Providing arrangement of tentage, carpeting, chairs etc.)	M/s Vishal Tent & Decorators	2380 dated 16/2/2024	1899878
2	Civil work (Green Room)	M/s Anshu Enterprizes	3091 dated 31.3.2024	429819
3	Furniture for 1 st Convocation	M/s Rajdhani Furnishers & Interiors	2542 dated 11.3.2024	258296
Total				2587993

SLBSNSU made procurement from local markets though these items could have been procured from GeM.

Audit noted that the relevant records suggest that the University quoted the reasons of urgency of providing green room to Hon'ble President in the Convocation Ceremony held on 05 December 2023 before procurement of items at sl. no.2 & 3 worth Rs.6.88 lakh through local markets. Audit found that this justification of procuring these items from local market was not tenable as there was no such urgency as these items were procured for convocation which was a planned activity and provided for in the Budget of the University. The

University should have planned the procurement of these items in advance through GeM. As regards procurement of item at sl.no.1 worth Rs.18.99 lakh, no justification of procurement thereof from local market found in records. Thus, the procurement of items from local market was in violation of codal provisions of GFR.

The University has not furnished the relevant records of the remaining items worth Rs.26.01 lakh requisitioned vide Audit Memo No.41 (Audit reference no. #33) dated 02.12/2024. Hence, audit could not verify the expenditure of Rs.26.01 lakh incurred on Convocation during 2023-24. The matter was referred to the university vide half margin no.06 but the reply is awaited.

Reference Number: OBS-1760697

Para 8: Irregularity in procurement of furniture

As per Rule 144 of GFR 2017 relating to Fundamental principles of public buying (for all procurements including procurement of works), The description of the subject matter of procurement to the extent practicable should be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics and not indicate a requirement for a particular trade mark, trade name or brand.

As per Rule 166 of GFR 2017, 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. Proprietary Article Certificate is to be provided by the Ministry/ Department before procuring the goods from a single source under the provision of sub-Rule 166 (i) as applicable.

A test check of records revealed that SLBSNSU made procurement of furniture items for office, hostel, guest house and library amounting to Rs.1.26 crore of single brand/make i.e., Godrej under PAC item from M/s Rajdhani Furniture & Interiors but did not obtain any PAC for the same from the vendor. Audit is of the opinion that the furniture items procured at the cost of Rs.1.26 crore were general in nature and could have been procured from the market of any brand from any L1 vendor.

It may be seen that SLBSNSU made procurement of furniture by specifying only the brand name Godrej was irregular and in contravention of GFR 144 and 166 mentioned above. Hence, procurement of furniture of Rs.1.26 crore was irregular.

The matter was referred to the university vide half margin no.05 but the reply is awaited.

Reference Number: OBS-1760708

Para 9: Loss of Rs.4.93 lakh due to non-availing of additional five percent rebate for waste water recycling plants on the monthly bills of water connections from Delhi Jal Board

Delhi Jal board vide its order no DJB/DORT/Tariff/2009 dated 16 December 2009 had notified the new rates of water tariff in Delhi w.e.f. January 2010 and also granted a rebate of 15% percent on the monthly bill amount of category IIA consumers viz. Government offices, institutions, Government schools etc. provided they adopt rainwater harvesting and wastewater recycling and furnish a certificate to this effect to the Regional Revenue Officers. The category IIA consumers fall under the board classification of commercial/industrial

category (Category II). The SLBSNSU (University) had two water connections with K. No. 7202621000 and K.No.4402621000 under Category II. Further, DJB's circular dated 18.03.2016 stipulates that such plots/properties on 500sqm plot area or more and having functional RWH system shall be granted rebate of 10% in the total bill amount. Rebate is 15% if both the system i.e. RWH and waste water recycling plants are set up and functional. Scrutiny of the water bills of above said water connections during the period of audit revealed that University availed only 10 percent of rebate instead of 15 percent on the monthly bills which resulted in loss of Rs. 4.93 lakh (Annexure I) though rain water harvesting system and waste water recycling plants both exists in the University. Thus, the University suffered a loss of Rs.4.93 lakh due to non-availing of additional 5 percent rebate for waste water recycling plants during the period of audit.

Audit noted that SLBSNSU had taken up the matter with Delhi Jal Board in July 2019 and October 2019. Since then, no correspondence was made with DJB in this regard. Hence, the additional benefit of 5 percent was not availed by SLBSNSU as of now. This matter was pointed out in previous report, but same situations persists.

The matter was referred to the university vide half margin no.01 but the reply is awaited.

Annexure I
K.No. 4402621000

Year	Water bill paid to DJB after 10% rebate (A)	Additional 5% rebate, not availing by University
2017-18	254202	14122
2018-19	387427	21524
2019-20	527443	29302
2020-21	857685	47649
2021-22	489413	27190
2022-23	389373	21632
2023-24	215216	11956
	Total	173375

K. No. 7202621000

Year	Water bill paid to DJB after 10% rebate (A)	Additional 5% rebate, not availing by University
2017-18	1653423	91857
2018-19	1112219	61790
2019-20	1126269	62570
2020-21	349506	19417
2021-22	481644	26758
2022-23	593649	32981
2023-24	433801	24100
	Total	319473

*Water Bill without rebate (B) =(A*100)/90

Additional 5% rebate=(B*5)/100

Total Rebate @5% = 173375+319473 = 492848

Reference Number: OBS-1760719

Para 10: Improper Investment Decisions

As per GFR 229 (iv), all autonomous organizations, new or already in existence should be encouraged to maximize generation of internal resources and eventually attain self-sufficiency. SLBSNS University has invested huge sum of Rs. 31.78 crore and Rs. 31.12 crore pertaining to various funds in FDRs as on 31.03.2023 and 31.03.2024 respectively as detailed below:

(Amount in Rupees)

Sl. No.	Name of Funds	Amount invested in FDR (2022-23)	Amount invested in FDR (2023-24)
1	Student Fund	23358533	23629968
2	Campus Development Fund	27912839	27912839
3	Non- Plan	15425417	5440922
4	GPF fund	251085299	254295862
TOTAL		317782088	311279591

Examination of records relating to investments made during 2022-24 by the SLBSNS University revealed following irregularities:

1. Non-obtaining of quotations for rate of interest for FDRs invested

Audit noted that for the investment of funds in FDRs, SLBSNS University had neither set up an investment committee nor invited quotations from banks to obtain competitive rate of interest on FDRs. SLBSNS University invested in FDRs of some banks on an ad-hoc manner without obtaining quotations for the rate of interest in order to achieve the maximum rate of interest on its investments in FDRs. Hence, due to non-formation of investment committee and quotations from banks, the SLBSNS University was deprived of the competitive rate of interest on FDRs on offer by banks during 2022-23 & 2023-24.

2. Loss of interest amounting to Rs.2.89 lakh.

Audit observed that in some FDRs, the SLBSNS University was getting interest as high as 6.65 per cent while in some FDRs the rate of interest was as low as 2.80 per cent of the investment of almost the same period. This has resulted in loss of interest of Rs.2.89 lakh as mentioned in the Annex-I.

Annex-I

2022-2023								
Sl. no.	Bank	FDR NO.	Invested Amount (In Rs.)	Period	Rate of Interest	Maximum rate of interest available	Difference in rate of interest	Loss of Interest (In Rs.)
1.	SBI, JNU	30654684119	4570603	26.09.22 to 22.06.25	6.10 %	6.80 %	0.70 %	31994.22
2.	Indian Bank	985749094	209713	03.10.22 to 03.10.23	5.15 %	5.50 %	0.35 %	734.00
3.	Central Bank	00101060000246/1	4000000	25.10.22 to 25.10.25	6.65 %	7.55 %	0.9 %	36000.00

4.	Indian Bank	963535849	332689	11.06.23 to 09.06.23	6.30 %	6.70 %	0.4 %	1330.75
	Total		8780316					70058.97

2023-2024								
Sl. no.	Bank	FDR NO.	Invested Amount	Period	Rate of Interest	Maximum rate of interest available	Difference in rate of interest	Loss of Interest (In Rs.)
5.	UBI	303/3131	5244319	21.06.23 to 21.06.24	5.35 %	6.30 %	0.95 %	49821.03
6.	Indian Bank	7471518606	10000000	30.03.23 to 27.09.23	2.80 %	4.50 %	1.70 %	170000
	Total							219821.03

Total- 2022-23 & 2023-24= Rs. 70058.97 + Rs. 219821.03 = **Rs.289880**

Reference Number: OBS-1760740

Para 11: Irregularities in awarding of contract resulted in undue favour to contractor.

As per GFR 201(ii), for non-consulting services with an estimated value above Rs.50 lakh, the Ministry or department must issue an advertisement on the Central Public Procurement Portal (CPPP) at www.eprocure.gov.in and on GeM. Organizations with their own websites should also publish all tender inquiries on their site. The advertisements must include the complete web address from which the bidding documents can be downloaded.

The University submitted the proposal of installation of VRV/VRF air-conditioning system at 3rd floor of Swaran Jayanti Sadan & Ground floor of Saraswat Sadna to the Building Committee in its meeting on 18.01.2024. The University Works Department submitted preliminary estimates amounting to Rs.93,79,690 on 22.01.2024 which was revised to Rs.96,16,008 on 25.01.2024.

This proposal was again submitted in the Building Committee meeting on 25.01.2024. Building committee examined the same and approved for inviting the quotation with Two Bid System. University published Notice Inviting Tender on its websites and two newspapers on 02.02.2024 with name of work *S/I/T/C of VRV/VRF type air conditioning system at 3rd floor of Swarna Jayanti Sadan & ground floor of Saraswat Sadhna Sadan of the University during 2023-24* at the estimated cost of Rs.96,16,008 with EMD of Rs. 1,92,320. However, only two bidders responded to the bid, and upon bid evaluation, it was found that the tender value was incorrect due to an error in totalling. The value was then revised to Rs. 1,02,70,644. The contract was awarded to the lowest bidder, M/s Utility Services, at a final contract value of Rs.1,00,92,245 on 29.02.2024. The University also awarded an additional AMC contract for ten years to Ms. Utility Services for Rs.39,23,816, which was not part of the original tender documents or preliminary estimates, and no administrative approval was obtained for this AMC work. Furthermore, during a Building Committee meeting on 12.03.2024, the

scope of work was further revised after work, and an additional amount of Rs.10,00,614 was added, raising the contract value to Rs. 1,12,71,258.

The AMC and additional work was not included in original tender hence the cost at which AMC was awarded could not be justified not including AMC and additional work in & awards in same work letter to same service provider was in violence to the GFR.

The matter was referred to the university vide half margin no. 22 but the reply is awaited.

Reference Number: OBS-1760766

Para 12: Irregular grant of MACP

As per DopT's OM no.1669022409144 dated 21 November, 2022, there shall be three financial upgradations under the MACPS, counted from the direct entry grade on completion of 10, 20 and 30 years services, respectively, or 10 years of continuous service in the same Level in Pay Matrix, whichever is earlier. Test check of records revealed that SLBSNS University has granted MACP to Shri Sanjeev Singh Chauhan, UDC before completing 10 year regular service. The detail of the MACP is as below:-

Sl. No.	Name	Date of Promotion as UDC	Date of grant of MACP	Length of Service required for granting MACP as per DoPT order	Length of Service actually counted for granting MACP by SLBSNSU
1.	Sh. Sanjeev Singh Chauhan, UDC	01.08.2013	17.07.2023	Minimum 10 Year continuous service	9 years 11 months 17 days

The reason for granting MACP to Shri Sanjeev Singh Chauhan, UDC before completing 10 year regular service may be communicated to audit. Similar cases may also be reviewed and result thereof intimated to audit. The matter was referred to the university vide half margin no.16 but the reply is awaited.

Reference Number: OBS-1760778

Para 13: Non-deduction of Labour Cess amounting to Rs.12,383/-

As per Rule 4 of 'The Building and Other Construction Workers' Welfare Cess Rules, 1998, employers are required to pay the labour cess within thirty days of the completion of a construction project or within thirty days of finalizing the cess assessment, whichever occurs earlier. Additionally, for Government or Public Sector Undertaking projects, the entity must deduct the cess payable at the notified rates from the bills paid for such works.

Test check of records revealed that the University awarded a contract to Ms. Rajender Kumar for the construction of the Shrauta-Yaga Pryogshala (Ishti-Yaga Vihar) with a quotation value of Rs.12,38,310. Audit noted that the University has neither deducted the labour cess of Rs.12,383 from the final payments of Rs.12,38,310 made to the Contractor nor deposited the same with the concerned statutory authority.

This raises concerns about the University's failure to comply with established procedures and adherence to statutory obligations.

The matter was referred to the university vide half margin no.10 but the reply is awaited.

Reference Number: OBS-1760788

Para 14: Non-deduction of tax on perquisite, amounting to Rs. 3.61 lakh

As per Section 17(2) of the Income Tax Act 1961, and Rule 3 of the Income Tax Rules 1962, framed thereunder, the value of residential accommodation, provided by the employer, whether

accommodation owned by the employer¹ or taken on lease or rent by the employer², is subject to income tax as a perquisite, the valuation of which is prescribed in Rule 3 (1) of the Income Tax Rules 1962, in the following manner:

Employer	Valuation
Central or any State Government	License fee, at prescribed rates determined by Central or any State Government
Other than the Central Government or State Government	15%, 10%, or 7.5% of the salary, depending upon the classification of the concerned cities, as per census 2001
	10%, 7.5%, or 5% of the salary, depending upon the classification of the concerned cities, as per census 2011 (w.e.f. 01.9.2023)

Further, in case of fully furnished residential accommodation, the value of perquisite as determined above increased by 10% per annum of the cost of furniture (including television sets, radio sets, refrigerators, other household appliances, air-conditioning plant or equipment or other similar appliances or gadgets) or if such furniture is hired from a third party, by the actual hire charges payable for the same as reduced by any charges paid or payable for the same by the employee during the previous year.

The Ministry of Education³ stated (November 2016) that “employees of autonomous organizations do not fall within the definition/ambit of ‘Government’ for the purpose of valuation of rent-free accommodation”, as mentioned in rule 3(1) above.

Further, as per Section 192 of the Income Tax Act, 1961, “any person responsible for paying any income chargeable under the head “Salaries⁴” shall, at the time of payment, deduct income-tax on the amount, computed on the basis of the rates applicable for the relevant financial year in which the payment was made”.

Test-check of Pay Bills, along with Form-16, pertaining to the SLBSNSU showed that SLBSNSU had provided rent free fully furnished accommodation to the Vice Chancellor (VC).

Audit noted that the SLBSNSU had not included the value of perquisite of rent-free accommodation, allotted to Vice Chancellor of SLBSNSU, as income chargeable under the head “Salaries” as required for VC other than Central Government or State Government. This resulted in short computation of taxable income on perquisite value of Rs. 1156574⁵, for the financial years 2022-23 and 2023-24, under the head ‘salary’.

¹ Under Section 17 (2) a(i) of the Income Tax Act, 1961

² Under Section 17 (2) a(ii) of the Income Tax Act, 1961

³ erstwhile Ministry of Human Resource Development vide letter No 3-19/2015-T.S-I dated 29.11.2016

⁴ Vide explanation (vi) below rule 3(10), ‘salary’ includes ‘pay’, ‘allowances’, ‘bonus’ or ‘commission’, payable monthly or otherwise, or any monetary payment, by whatever name called, from one or more employers, as the case may be, but does not include the employers’ contribution to provident fund and exempted allowance etc.

⁵ Rs.35646 (10% of value of furniture), Rs.577627 (15% of Gross Salary) for the year 2022-23 & Rs.35646 (10% of value of furniture), Rs.301342 (15% of Gross Salary of Rs. 2008950 for 6 months (March 2023 to August 2023)) & Rs. 206313 10% of Gross Salary of Rs. 2063130 for 6 months (Sep 2023 to February 2024) for the year 2023-24

Thus, the failure on part of SLBSNSU to compute the perquisite value of rent-free accommodation as income chargeable under the head "Salaries", further resulted in non-deduction of TDS, estimated at **Rs. 360851⁶**, for the financial years 2022-23 and 2023-24. The value of TDS has been arrived at by calculation of the perquisite value on the 'Income chargeable under the head Salary' and addition of this perquisite value to the 'Total taxable income', as per the Form 16 figures prepared by the SLBSNSU.

Reference Number: OBS-1760825

Para 15: Irregular grant of telephone reimbursement bill to Group B & C employees.

As per the Ministry of Finance, Department of Expenditure OM No. F. No.24(3)/E.Coord/2018 dated 26th March, 2018, there is no provision for reimbursement of telephone bill for Group B and C officers/officials. However, SLBSNS University vide office order no. F.1(193)/LBSV/GAD/2020-21/599 dated 14.12.2020 has ordered for reimbursement of newspaper and telephone bill to Group B and C officers/officials. On an audit query to furnish the reasons for allowing telephone bill to Group B and C officers/officials, the University stated that the reimbursement of telephone bill has not been allowed to all the Group- B & C employees of the University but to those officials who are performing the essential and emergency duties on need basis keeping in view the functional requirement of the University. During the scrutiny of relevant records it has been observed that the following Group B&C staff of the University which were not performing essential services, yet they were reimbursed the telephone charges:

Sl. No.	Name & Designation	Pay Level	Essential/Non-essential
1.	Shri Pramod Chaturvedi, Private Secretary	Level- 8	Non- essential
2.	Shri Anjani Rai, Assistant Engineer	Level- 8	Non- essential
3.	Shri Narendra Pal, JE (Electrical)	Level- 7	Non- essential
4.	Smt. Sandhya Singh, JE (Civil)	Level- 6	Non- essential
5.	Smt. Himani Shadani, Pvt. Secretary	Level- 7	Non- essential

The above table shows that the University made reimbursement of telephone charges to Group B & C staff which were not performing any essential services in contravention of MoF OM mentioned above.

It is, hence, stressed that the reimbursement of the telephone charges made to these staff may be stopped henceforth under intimation to audit and remedial steps taken for the reimbursement already made as per rules. Similar other cases, if any, may also be pointed out and corrective action may be taken.

The matter was referred to the university vide half margin no.24 but the reply is awaited.

⁶ 30 % on perquisite value & 4% cess.

Reference Number: OBS-1760839

Para 16: Non adjustment of TA/LTC advances – Rs.51,790.

As per the DOPT OM No.-31011/5/2007-Estt(A) dated 7.9.2007, when an LTC advance is taken, the claim should be submitted within three month from the date of return journey. Failure to do so will result in the outstanding advance being recovered in one lump sum, and the claim will be treated as one where no advance was sanctioned. Additionally, penal interest at 2% over GPF interest on the entire advance, from the date of drawal to the date of recovery, will be charged. In cases where the claim is submitted within the stipulated time but the utilized portion of the advance is not refunded, interest will be charged on that amount from the date of drawal to the date of recovery.

During the scrutiny of records related to TA/LTC advances, it was observed that an LTC advance of Rs. 2,63,568 was pending as of 01.04.2022. During the period from 2022 to 2024, LTC advances totaling Rs. 2,11,778 were adjusted, leaving an unadjusted balance of Rs. 51,790 as on 31.03.2024. Furthermore, as per the reply provided by the University, the final bills/vouchers for the officials were not found in the records.

It is stressed that immediate action should be taken to fully adjust the LTC advance as mentioned above along with the applicable penal interest, as applicable. Compliance with these recommendations should be shown in the next audit.

The matter was referred to the university vide half margin no.21 but the reply is awaited.

Reference Number: OBS-1760868

Para 17: Irregular grant of transport allowance

As per Ministry of Finance, Department of Expenditure OM No. 21/5/2017 – E.II(B) dated 07th July, 2017 *“Transport allowance will not be admissible for the calendar month (s) wholly covered by leave”*.

Test check of records revealed that Dr. Rashmi Chaturvedi, Professor (Jyotish) was on commuted leave from 06.01.2023 to 28.02.2023 but was paid transport allowance of Rs. 9936 (7200 TA + 2700 DA on TA) for the month of February 2023 i.e., the full calendar month during which she was on leave.

Audit noted that the transport allowance of Rs.9936 has not been recovered from the Salary of Dr. Rashmi Chaturvedi, Professor (Jyotish) as of November 2024.

Transport Allowance of Rs. 9936 for the month of February, 2023 may be recovered from the salary of Dr. Rashmi Chaturvedi, Professor (Jyotish) under intimation to audit. Similar other cases, if any, may also be reviewed and result thereof intimated to audit.

The matter was referred to the university vide half margin no.19 but the reply is awaited.

Reference Number: OBS-1760895

Para 18: LTC

(a) Inadmissible grant of compensatory leave-reg.

As per Central Civil Services (Leave) Rules, 1972 [CCS (Leave) Rules, 1972] *“Compensatory Leave is granted to a non- Gazetted staff in lieu of duty performed on Sundays or holidays. Such Leave is to be allowed within a month of its becoming due”*.

Prof. Mahanand Jha, Professor (Justice Deptt.), who is a Gr. A Gazetted employee, has availed home town LTC 2022-25 during the compensatory leave period from 09.01.2024 to 15.01.2024. However, as per CCS Leave rule, he was not entitled for compensatory

leave. Reason for availing LTC during the compensatory leave by Prof. Mahanand Jha, may be intimated to audit. Similar cases may also be reviewed under intimation to audit.
Reason for availing compensatory leave by Prof. Mahanand Jha, may be intimated to audit. Similar cases may also be reviewed under intimation to audit.

(b) Leave encashment availed but EL not deducted from leave account

During the scrutiny of service books, it was observed that Shri Naresh Kumar, MTS availed All India LTC Block year 2018-21 (extended up to 2022) during the leave period from 30.05.2022 to 03.06.2022 (as per office order dated 31.05.22). But as per the leave account, the leave period was shown as from 23.05.2022 to 30.05.2022.

It is further observed that Shri Naresh Kumar also availed 10 days EL encashment during LTC but the 10 days EL has not been deducted from his leave account.

The reason for variation in LTC date entered and non- deduction of 10 days EL encashment from leave account as mentioned above may be intimated to audit.

The matter was referred to the university vide half margin no.25 but the reply is awaited.

Reference Number: OBS-1760931

Para 19: Service Books

As per SRs 196 & 197, the Service Book will be opened from the date of the first appointment in the prescribed form. Rule 288 (1) to 288 (5) of GFR 2017 states that the Service Book should be maintained in duplicate. Every step-in official's career should be recorded and each entry attested by HOD who will ensure that the entries are correct and also that there is no erasure, overwriting, etc. Entries/attestation in the Service Book of HOD will be made by next higher authority. Head of Office may also authorize a junior officer to attest Service Book entries on his behalf. In such cases, entries/attestation in the Service Book of such authorized officer will be made by HOD.

(a) Shortcomings in maintenance of service books.

Tests check of 50 Service Books of the employees of the SLBSNS University revealed following shortcomings:

- 1 Photo of the concerned employee should be updated after every 10 years and should be signed by the competent authority. No latest photograph in 02 Service Books was found affixed/pasted.
- 2 As per SR 199, GID (10) and OM dated 05-08-2015, respective Aadhar Number of all Government employees shall be entered in their Service Books. It was noticed that no Aadhar Number was mentioned in 05 Service Books.
- 3 PRAN, wherever applicable, of 02 employees was not mentioned on the first page of their Service Books.
- 4 In 10 cases, no Nomination Form for Gratuity was placed in Service Books. Further in 05 cases, GPF/PF Nomination Form was not placed in service book.
- 5 In 02 cases, Family details Form (Form 3) was not found in Service Books. In 01 case, family details were incomplete.
- 6 In 07 cases, no Home Town Declaration Form was found in Service Books.
- 7 In 14 cases, details of service verification on completion of 25 years of service or before five years of retirement of the employee were not found in the Service Books.

Son of age above 26 years declared dependent in Family details.

(b) As per Ministry of Health & Family Welfare O.M. No. No: 4-24/96-C&P/CGHS/CGHS (P) dated 31st May, 2007 age limit for dependent son has been decided as " *he starts earning or attains the age of 25 years, whichever is earlier*".

During the scrutiny of service book of Shri Om Prakash Kaushik, Assistant, it was observed that Shri Kaushik has declared his son, (Name Ch. Sanskar and DOB- 11.02.1998) whose age is above 26 years, as dependent in his family details. As per the above mentioned OM, after attaining 25 years, Shri Kaushik's should have submitted revised details of dependent family. An employee should submit the revised details of dependent family members in Annexure 'C'

In another service book scrutiny, it was observed that Shri Ajay Kumar Tondon, Deputy Registrar has declared his two sons, whose age is above 26 years, as his dependent in his family details. Same case was also found in the service book of Shri Rajkumar, Section Officer.

(c) Brother of age 40 years shown dependent in Family details

Audit also noticed that the Shri Binod Kumar, Nath (MTS) had submitted his family details in which he had mentioned his brother, who is above 40 years, as dependent as on date. Further, in another service book scrutiny, it was observed that Shri Deepak Vashishtha, Assistant Professor (Vastu Department) has also declared his brother, whose age is above 27 years, as his dependent in his family details as on date. *As per Central Civil Services (LTC) RULES, 1988) "Family" means unmarried minor brothers as well as unmarried, divorced, abandoned, separated from their husbands or widowed sisters residing with and wholly dependent on the Government servant, provided their parents are either not alive or are themselves wholly dependent on the Government servant.* No updated family details were found in his service book. Dependents as mentioned in family details were not minor as his age was above 40 years as on date. An employee should submit the revised details of dependent family members in Annexure 'C'.

Similar cases may also be reviewed and intimated to audit.

(d) Variation of LTC date in service book.

During the scrutiny of service book of Dr. Kanta, Deputy Registrar had availed All India LTC for the block year 2020-21 during the Earned leave period from 26.03.2023 to 01.04.2023 and the same has been deducted from her EL account. However, a different period of LTC was entered in her service book as from 27.03.2023 to 31.03.2023. Hence, there was a discrepancy regarding LTC period in two sets of documents of the concerned officer/official. The reason for variation in LTC date entered in service book may be intimated to audit.

The above cases are illustrative no exhaustive. Similar other cases may be reviewed and resulted thereof intimated to audit.

The matter was referred to the university vide half margin no.18 but the reply is awaited.

Reference Number: OBS-1760961

Para 20: Avoidable payment due to difference in recovery of Electricity Charges from Staff Quarters and payment to BSES Rajdhani power Ltd

The electricity at residential complex, SLBSNS University, New Delhi was being supplied by BSES Rajdhani Power Ltd (a domestic - LT) electrical connection via CA No.100002018

with a sanctioned load of 104 KW with applicable charges and tax. Residential complex included 48 staff quarters (Type-I - 16, Type-II - 8, Type-III - 8, Type- IV-8 & Type- V- 8) & VC Bungalow. The residential complex is attached to the same electrical connection of BSES Rajdhani Power Ltd which supplies electricity to guest house, hostel, canteen etc. Presently the BSES is charging fixed charges @ Rs. 250 per KVA and PPAC @ 21.69% on fixed and energy charges, Surcharges @8 % on fixed and energy charges, electricity Tax @ 5% and pension surcharge @ 7% from all the staff quarters in the residential complex but SLBSNS University recovered only fixed charges @ Rs. 50 per KVA and electricity tax @ 5 % from the occupants of staff quarters.

During the course of audit, it was noticed that though the fixed charges @ Rs. 250 per KVA and PPAC @ 21.69% on fixed and energy charges, Surcharges @8 % on fixed and energy charges, electricity charges @ 5% and pension surcharge @ 7% for electricity consumed paid to BSES, the recovery from occupants of the Residential Complex was being made fixed charges @ Rs. 50 per KVA and electricity tax @ 5 % only.

The University has been writing to the Manager, BSES since 2019-20 for installation of individual electricity connection for the allottees of staff quarters. BSES requested (February 2023) the university to provide details viz., covered area of residential flats, load requirement of common services, three number blue printout of area & space arrangement and drawing approval for meter Installation. But till date, University has not furnished these details to BSES for installation of separate individual electricity meters for the allottees of staff quarter and continued to recover charges at lower rates and non-charging of other overheads as mentioned above.

Thus, it is evident that the University had incurred losses due to short recovery of fixed charges and non-recovery of other taxes/overheads from the occupants of staff quarters. It is, thus, stressed that University may take appropriate steps to get the separate meter installed for the allottees of staff quarters in order to save expenses on fixed and other charges. The matter was referred to the university vide half margin no.02 but the reply is awaited.

Reference Number: OBS-1760995

Para 21: Difference in Bank Reconciliation Statement and Bank Balance Certificate/Bank Statement

During the scrutiny of Bank Reconciliation Statements of the bank accounts of SLBSNS University, it has been observed that there is difference in bank balances between BRS and Bank Statement/Bank Balance Certificate. The details of which are given below:

Sl. No.	Bank Account Details	Bank Balance as per BRS (in Rupees)	Balance as per Bank Statement/Bank Balance Certificate (in Rupees)	Remarks
1.	NPS, A/c No. 1484101027325	1034617	1034472	Difference of Rs.145
2.	Fee collection A/c No. 50100293569287	4330719	4363022	Difference of Rs.32,303

The differences in bank balances between BRS and Bank Statements may be reconciled under intimation to audit.

The matter was referred to the university but the reply is awaited.

Reference Number: OBS-1761018

Para 22: Irregular retention of Library books- Rs.16,698/-

A test check of the library records revealed that 44 books, amounting to Rs. 16,698, were issued but not returned, pending against faculty members as of 31.03.2024.. It is emphasized that these outstanding books should be recovered from the respective members. Additionally, in cases where the books are not returned by the members within a period of 3 months or more, the matter should be brought to the attention of higher authorities, and appropriate action for recovery should be initiated.

The matter was referred to the university vide half margin no.13 but the reply is awaited.

Reference Number: OBS-1761038

Para 23: Sanction Order not available in Bill-reg.

As per Receipt and Payment Rule, 2022 "all claims, presented in the form of bills, must have supporting documents (e-bill, invoice, sanction order, supporting vouchers etc.) attached to the claims and bill. These documents must be referred to in the bills along with details of invoice, sanction, claimed amount, advance (if any) and beneficiary". Further, PFMS page, in which budget availability is mentioned of the concerned head, was not found in any vouchers. During test check audit of Vouchers of December, 2022 & March, 2024, it was found that most of the bills were not having proper sanction order. Reason for not having proper sanction order in the bill may be intimated to audit.

The matter was referred to the university vide half margin no.17 but the reply is awaited.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

At the commencement of audit, 06 Inspection Reports with 27 paras were pending for settlement. As a result of review during current audit, one para was taken afresh by audit party. After conclusion of current audit, 6 IRs with 26 paras remained outstanding as detailed in Annexure 'A'. The details of para taken afresh are shown in Annexure 'B'.

List of paras remained outstanding

Annexure-A

S.No.	Year of IR	Para No.	Brief description of objection	Remarks
1.	2000-01	6	Irregular payment of TPT allowance to academic staff recovery of Rs. 0.64 Lakh	No reply furnished.
2.	2003-04	5	Irregular award of Security contract	No reply furnished.
3.	2007-08	4	Overpayment on Security Service	No reply furnished
4.	-do-	8	Excess payment of Honorarium	No reply furnished
5.	2009-12	9	Irregularities in contravention of Rules & Regulations – Bye laws	No reply furnished
6.	2009-12	7	Improper implementation of various schemes	The reply did not address the specific issue. Hence, para stands.
7.	2012-16	10	Excess Payment of Honorarium amounting to Rs.2,27,925	No reply furnished
8.	2012-16	6	Outstanding liabilities on accounts of security/library deposits amounting to Rs.21,35,300/-	No reply furnished
9.	2012-16	12	Not following the pattern of Investment	No reply furnished
10.	2012-16	3	Irregular grant of advance increments	Matter is sub-judice. Outcome of the case may be intimated to audit.
11.	2016-22	01 of Part-II A	Non-Recovery of Transport Allowance	No reply furnished.

			amounting Rs. 1.92 crore	
12.	2016-22	02 of Part-II A	Non-remittance of Interest earned from Government Grant to Consolidated Fund of India-1.60 crore.	No reply furnished.
13.	2016-22	03 of Part-II A	Irregular promotion of Dr. A S Aravamudan resulting overpayment of Rs. 62.29 lakh	No reply furnished.
14.	2016-22	01 of Part-II B	Irregular purchase of Car amounting Rs. 16 lakhs.	No reply furnished.
15.	2016-22	02 of Part-II B	Piecemeal approach in purchase of computer equipment.	No reply furnished.
16.	2016-22	03 of Part-II B	Deficiencies in construction work of renovation of existing toilet block at boys hostel, University.	No reply furnished.
17.	2016-22	04 of Part-II B	Avoidable expenditure of Rs. 27.17 lakh due to non-revision of sanctioned load/Contract Demand	No reply furnished.
18.	2016-22	05 of Part-II B	Irregular procurement and renewal of Rs. 17.41 lakh of antivirus.	No reply furnished.
19.	2016-22	06 of Part-II B	Avoidable expenditure of Rs. 2.50 lakh in purchase of superfluous and non-essential features computer/laptop	No reply furnished.
20.	2016-22	07 of Part-II B	Excess expenditure of Rs. 1.53 lakh on advertisement.	No reply furnished.
21.	2016-22	Para 8 of Part II B	Outstanding License fee of Mobile Tower amounting Rs. 12.80 lakh.	No reply furnished.
22.	2016-22	09 of Part-II B	Outstanding Contingency Advances amounting to Rs. 4.09 lakh	No reply furnished.
23.	2016-22	10 of Part-II B	Engagement of Standing Counsel and panel advocate of the university	No reply furnished.

			at higher rates	
24.	2016-22	11 of Part-II B	Deficiency in appointment of Controller of Examination	No reply furnished.
25.	2016-22	12 of Part-II B	Non conducting of physical Verification of stock and store of consumable/Non consumable etc.	No reply furnished.
26.	2016-22	14 of Part-II B	Irregularities in the appointment of Assistant Registrar.	No reply furnished.

List of paras settled/taken afresh during audit

Annexure-B

S.No.	Year of IR	Para No.	Brief description of objection	Remarks
1.	2016-22	Para 13 of Part II B	Loss of Rs. 4.02 lakh due to non-availing of additional 5 percent rebate for waste water recycling plants on the monthly bills of water connections from Delhi Jal Board.	Taken afresh

PART-IV (Best Practice)

Nil