

1. Incorrect fixation of pay of re-employed pensioners, Sri R.S. Balaji and SriKanchallaiah-excess payment of ₹ 5.36 lakh

University Grants Commission (UGC), New Delhi, in its letter No.F.71-6/2012(CU) dated 03.04.2013, addressed to all the Central Universities, communicated that, some of the Central Universities were fixing the pay of re-employed pensioners in violation of the rules framed by the Government of India and instructed that pay fixation of re-employed pensioners should be regulated in terms of Government of India, Department of Personnel and Training (DoPT), OM No. F.3/19/2009-Estt. (Pay-II) dated 5.04.2010, as per CSS (RP) Rules, 2008. UGC further instructed in its letter, that, the fixation of pay of re-employed pensioners should be regulated as per DoPT OM ibid, which was as under:

(i) Re-employed Pensioners should be allowed to draw pay only in the prescribed pay scale / pay structure of the post in which they are re-employed. No protection of the scales of pay / pay structure of the post held by them prior to retirement should be given. Under the provisions of CCS (RP) Rules, 2008, revised pay structure comprises the grade pay attached to the post and the applicable Pay Band (PB).

(ii) In all cases where the pension was fully ignored, the initial pay on re-employment should be fixed as per entry pay in the revised pay structure of the re-employed post applicable in the case of direct recruits appointed on or after 1.1.2006, as notified vide Section II, Part A of First Schedule to CCS(RP) Rules, 2008.

(iii) In cases where the entire pension and pensionary benefits are not ignored for pay fixation, the initial basic pay on re-employment shall be fixed at the same stage as the last basic pay drawn before retirement. However, he/she should be granted the grade pay of the re-employed post. The maximum basic pay cannot exceed the grade pay of the re-employed post plus pay in the pay band of ₹ 67,000/-, i.e. the maximum of the pay band, PB-4 (₹ 37,400-67,000/-). ***In all these cases, the non-ignorable part of the pension shall be reduced from the pay so fixed.***

(iv) The re-employed pensioner would, in addition to pay, as fixed above {Sl.nos. (i) to (iii)}, shall be permitted to draw separately any pension sanctioned to him/her and to retain any other form of retirement benefits.

The orders of DoPT ibid are applicable for re-employments made in Central Universities also, as mentioned in the UGC letter dated 03.04.2013.

**(A) Sri R.S Balaji, re-employed as Finance Officer in the University**

Sri R S Balaji, was working as Senior Deputy Accountant General in the Indian Audit & Accounts Department, Office of the Accountant General (C&RA), Hyderabad, in the Pay Band of ₹ 15,600-39,100/-, with Grade Pay (GP) of ₹ 6,600/- and was drawing a pay of ₹ 31,450/- plus ₹ 6,600/- Grade Pay as on 31.10.2011 (date of retirement on Superannuation from service). He was re-employed to the post of Finance Officer (Pay Band-4 of ₹ 37,400-67,000/-, with Grade Pay of ₹ 10,000/-) in the University on 19.01.2012 and up to 31.10.2013. On re-employment, the pay of the official in the re-employed post was fixed at ₹ 53,000/- (₹ 43,000/- plus Grade Pay of ₹ 10,000/-). After deducting pension of ₹ 19,025/- from ₹ 53,000/-, the net pay in the re-employed post was fixed at ₹ 33,975/- (Pay plus GP) and the allowances (HRA, DA) were paid on ₹ 53,000/-.

Audit pointed out that as per the stipulations contained in DoPT, OM No. F.3/19/2009-Estt. (Pay-II) dated 5.04.2010, **Sl.No (iii)**, the initial basic pay on re-employment should be fixed at the same stage as the last basic pay drawn before retirement and the re-employed pensioner should be granted the grade pay of the re-employed post. Hence, the pay of the re-employed pensioner, Sri R.S Balaji, who was drawing basic pay of ₹ 31,450/- at the time of superannuation, should be fixed at ₹ 41,450/- (₹ 31,450/- plus ₹ 10,000 Grade pay, i.e. Grade pay of re-employed post). Further, the pension of ₹ 19,025/- should be deducted from this pay of ₹ 41,450/- and the net pay of the official should be fixed at ₹ 22,425/-, with payment of allowances (HRA, DA) on ₹ 41,450/-.



Thus, incorrect fixation of initial net pay on re-employment as ₹ 33,975/-, instead of actual net pay of ₹ 22,425/-, at the time of re-employment, had resulted in excess payment of ₹ 5,15,969/-, during the period of re-employment (as detailed in Annexure-I enclosed ).

The University replied that Government of India, DoPT rules ibid were applicable to the appointment from higher cadre post to lower cadre post, whereas Sri R. Balaji, who was drawing pay in PB-III, on superannuation was appointed to post with PB-IV, carrying higher pay. Further, it was stated that, Sri R. Balaji was appointed as Finance Officer by the University and pay was fixed as per Statutes/Executive Council resolutions.

The reply was not in consonance with the fact that pay fixation of re-employed pensioners should be regulated as per the instructions contained in Government of India, DoPT OM ibid, which was also communicated by University Grants Commission (UGC) explicitly to all the Central Universities for compliance. University Statutes/Executive Resolutions cannot override/supersede the decisions of Government of India and UGC.

**(B) Sri Kanchallaiah, re-employed as Professor-cum-Director in the University**

Sri Kanchallaiah, who was working as Professor in Osmania University, Hyderabad, was drawing a pay of ₹ 57,330/- plus Grade Pay of ₹ 10,000/-, i.e. ₹ 67,330/- in the Pay Band-4, ₹ 37,400-67,000/- as on 31.10.2012 (date of retirement on superannuation from service). University issued Orders (August 2013) for re-employment of Sri Kanchallaiah, to the post of Professor-cum-Director in the University from 01.11.2012, to till he attains the age of 65 years, in the Pay Band-4 of ₹ 37,400-67,000/-, with Grade Pay of ₹ 10,000/-.

The Orders stipulated, inter-alia, that, pay fixation plus allowances were admissible under the rules of Government of India/University. On re-employment, pay of Sri Kanchallaiah, in the re-employed post was fixed at ₹ 67,330/- (₹ 57,330/- plus Grade Pay of ₹ 10,000/-). After deducting pension of ₹ 33,665/- from ₹ 67,330/-, the net pay in the re-employed post was fixed at ₹ 33,665/- (Pay plus GP) and the allowances (HRA, DA) were paid on ₹ 67,330/-. ***It was mentioned in the University Orders dated 06.08.2013, that, pay fixation was subject to receipt of clarification from the UGC.***

Audit pointed out that, as per the stipulations contained in (DoPT), OM No. F.3/19/2009-Estt. (Pay-II) dated 5.04.2010, ***Sl.No (iii)***, the initial basic pay on re-employment should be fixed at the same stage as the last basic pay drawn before retirement and the re-employed pensioner should be granted the grade pay of the re-employed post. The maximum basic pay cannot exceed the grade pay of the re-employed post plus pay in the pay band of ₹ 67,000/-, i.e. the maximum of the pay band, PB-4 (₹ 37,400-67,000/-). Hence, the pay of the re-employed pensioner, Sri Kanchallaiah, who was drawing basic pay of ₹ 57,330/- at the time of superannuation, should be fixed at ₹ 67,000/- (₹ 57,000/- plus ₹ 10,000 Grade pay, i.e. Grade pay of re-employed post), which is the maximum of Pay Band-4. Further, the pension of ₹ 33,665/- should be deducted from this pay of ₹ 67,000/- and the net pay of the official should be fixed at ₹ 33,335/-, with payment of allowances (HRA, DA) on ₹ 67,000/-.

Thus, incorrect fixation of initial net pay on re-employment as ₹ 33,665/-, instead of actual net pay of ₹ 33,335/-, had resulted in excess payment of ₹ 20,475/-, during the period from 01.11.2012 to 31.01.2015 (as detailed in Annexure-II enclosed).



The University replied that pay of Sri Kanchallaiah, was fixed under UGC regulations from time to time.

The reply was contradictory to the fact that, though University Grants Commission had communicated to all the Central Universities explicitly to follow the Government of India, DoPT instructions dated 05.04.2010, for pay fixation of re-employed pensioners, the pay of Sri Kanchallaiah, in the re-employed post was incorrectly fixed. Besides this, University Orders dated 06.08.2013, stipulated that, pay fixation of Sri Kanchallaiah, was subject to receipt of clarification from the UGC. Since UGC instructions were communicated in April 2013, much before the date of issue of University Orders, the pay fixation should have been done as per the instructions contained in DoPT OM ibid.

Hence, the excess payment made of ₹ 5,15,969/-, and ₹ 20,475/-, totaling ₹ 5,36,444/- on account of incorrect pay fixations in respect of the above two re-employed pensioners, was brought to notice of the University for necessary action.

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**2. Excess payment of Departmental charges & Contingencies to M/s Bharat Sanchar Nigam Limited (BSNL) Civil Wing, on execution of civil works - ₹ 3.5 lakh**

The University entered into Agreement (March 2012) with M/s Bharat Sanchar Nigam Limited (BSNL) Civil Wing, Chief Engineer, Hyderabad Civil Zone (the Construction Agency), for execution of various construction and allied works of smaller and larger financial magnitude in University Campus. As per the Agreement condition no.1, the Departmental charges & Contingencies are payable to the Construction Agency by the University, @ 4.9 per cent on the total value of work actually executed, which should be exclusive of applicable taxes (VAT, Labour Cess, Service Tax).

Audit noted during scrutiny of records of the construction works undertaken by the Construction Agency that, Departmental charges & Contingencies were worked out @ 4.9% on the total value of work executed including taxes (i.e. VAT, Cess and service tax), instead of only total value of work executed as stipulated in the Agreement. This resulted in excess payment of Departmental charges & Contingencies of ₹ 3,50,027/- to the Construction Agency, in respect of four (4) works (as detailed in the Annexure-III enclosed).

The construction works were in progress at various stages in respect of works at Sl.Nos.1 to 4 of Annexure-III and hence the excess paid Departmental charges & Contingencies of ₹ 3,50,027/-, need to be adjusted from future payments/ final bills to be paid to the Construction Agency. In respect of work at Sl.No.5, of Annexure-III, the University Buildings Committee had approved the Preliminary Estimate and hence should take care of this aspect at the time of issue of Administrative Sanction.

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The University replied that the works at Sl.nos. 1 to 4 of Annexure-III, were completed and at the time of final settlement of accounts, the component of excess paid Departmental charges & Contingencies would be ensured to be restricted to the actual value of work done.

Action may be taken as informed and adjustment particulars of excess paid Departmental charges & Contingencies amount of ₹ 3,50,027/- from the final bills of Construction Agency, may be intimated to Audit.

Annexure-III			
3 Total value of work incl. taxes	4 Debit. charges & conting. @ 4.9 %	5 Total value of work excl. taxes	6 Debit. charges & conting. @ 4.9 %
Value			7 Difference (4-6)

Sl. No.	Name of the work	Value of work which Departmental charges are payable @ 4.9% (₹)	Value of work which Departmental charges are payable @ 4.9% (₹)	Value of work which Departmental charges are payable @ 4.9% (₹)	Value of work which Departmental charges are payable @ 4.9% (₹)	Difference (₹)
1	Construction of vertical extension (3rd floor) over the Lecture Hall Complex	2,36,05,732/-	11,56,681/-	2,15,08,640/-	10,53,923/-	1,02,758/-
2	Construction of New Building for Centralised Computer Centre and Digital Resource Centre	5,16,40,771/-	25,30,398/-	4,74,85,766/-	23,26,803/-	2,03,595/-
3	Construction of vertical extension (Part First Floor) to Centralised Computer Centre and Digital Resource Centre	1,07,01,011/-	5,24,350/-	1,00,95,293/-	4,94,669/-	29,681/-
4	Construction of Information Centre	32,14,516/-	1,57,511/-	29,28,945/-	1,43,518/-	13,993/-
	Construction of vertical extension (2nd and 3rd floors) to Centralised Computer Centre and Digital Resource Centre	5,56,86,470/-				



(V) 3/29/15  
3. Non-adjustment of advances drawn for Contingent and Miscellaneous purpose- ₹ 1.8 crore

Rule 292 (2) of General Financial Rules, 2005 stipulate, inter-alia that, adjustment bills of Advances drawn for Contingent and Miscellaneous purpose along with balance if any, should be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance should be recovered from his/her next salary(ies).

Audit observed during scrutiny of related records that an amount of ₹ 1,79,28,788/- paid as advances for miscellaneous purposes during the period from 2009-10 to 2013-14, in 232 cases were pending for settlement as on 09.03.2015 (as detailed in the Annexure-IV enclosed).

The University replied that in most of the cases, detailed claims were received in the Main Office and were under process of final settlement. It was also stated that the issue was under closing monitoring.

Effective action may be taken for settlement of outstanding advances amount of ₹ 1.8 crore and adjustment particulars intimated to Audit along with supporting vouchers. Advance amounts from the Officials, which were long pending since 2009-10 and who have not submitted the claims, may be recovered from their respective salary (ies) as per Rule ibid and particulars of recoveries made may also be intimated to Audit.

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# Annexure-IV

List showing cash book wise pending advances as on 09.03.2015

S.No.	Cash book Particulars	Year	No. of advances	From	To	Amount/ (Rs)
1	Sachar A/c no. 24	2009-14	36	29.09.2009	11.02.2014	29,38,694/-
2	Plan A/c no.1101	2012-14	13	01.02.2012	21.02.2014	34,99,968/-
3	M.R.P. A/c 30	2012-14	4	22.02.2012	03.09.2013	59,238/-
4	Merged Scheme A/c 23	2012-14	3	27.12.2012	06.12.2013	55,188/-
5	DDE, IOB	2010-14	66	26.11.2010	17.01.2014	85,04,906/-
6	DDE, SBI	2009-13	13	13.10.2009	29.06.2012	4,68,370/-
7	Non Plan	2010-14	97	28.09.2010	24.09.2013	24,02,424/-
Total			232			1,79,28,788/-



(W) 21/204/13

4. Avoidable payments of hiring charges of vehicle and contractual staff engaged by the Hyderabad Camp Office of the Minister of Human Resource Development- ₹ 5.37 lakh

(A) The expenditure pertaining to a particular office/ Ministry should be met by the concerned Office/ Ministry from its Budget. However, it was observed during test check of the records that, the University, on oral request from the Additional Personal Secretary to Ministry of Human Resource Development (HRD), New Delhi, had provided Indigo AC and Innova AC vehicles on hire basis to the Hyderabad camp office of the Minister of HRD. However, the University irregularly paid an amount of ₹ 4,52,818/- (as detailed in the Annexure-V enclosed), to M/s LIMRA Travels, Hyderabad and Galaxy Tours & Travels, Hyderabad, towards hiring charges of the vehicle engaged for the Hyderabad camp office of the Minister of HRD, for the year 2013-14. Further, it was explicitly mentioned in all the vouchers related to the payment of above hiring of vehicles, under particulars of expenses, as **"towards hiring of taxi charges for the Ministry of HRD at Hyderabad Camp Office"**.

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The University replied that the expenditure was incurred for the vehicles hired by it for conveyance of the University's guests and thus the expenditure was related to it, which was reflected in the University accounts. It was also stated that the expenditure was wrongly narrated in the vouchers, which was an error of commission.

(B) Audit also observed during test check of records, (Non-Plan cash book-A/c No.01) that, the University, had paid an amount of ₹ 84,890/-, as detailed in below, for engaging contractual staff in the Hyderabad camp office of the Minister of Human Resources Development, for the period from July 2013 to December 2013, though the expenditure should be incurred from contingent budget of the Ministry:

S.No.	Vr.No. & Date	Amount
1.	2127/26-8-13	15,342/-
2.	2283/17-9-13	17,600/-
3.	2462/22-10-13	17,600/-
4.	2661/13-11-13	17,600/-
5.	2914/10-12-13	8,800/-
6.	2487/15-1-14	7,948/-
Total		84,890/-

The University replied that the contractual staff had been temporarily deputed to Camp Office and the expenditure relates to University account and that there was an error in the narration of expenditure in the Cash book.

The irregular expenditure of ₹ 4,52,818/- and ₹ 84,890/-, totaling ₹ 5,37,708/-, may be got ratified by the Executive Council of the University.



## Annexure-V

S.No.	Vr.No. & Date	Amount
1.	172/18.4.2013	22,697/-
2.	338/7.5.2013	26,907/-
3.	2068/19.8.2013	1,16,966/-
4.	2124/26.8.2013	23,479/-
5.	2283/26.9.2013	20,778/-
6.	2425/17.10.2013	27,823/-
7.	2533/31.10.2013	14,584/-
8.	2565/5.11.2013	15,936/-
9.	2633/12.11.2013	21,851/-
10.	2715/20.11.2013	18,752/-
11.	2934/12.12.2013	18,605/-
12.	2359/30.12.2013	12,494/-
13.	2516/17.1.2014	17,817/-
14.	2681/7.2.2014	12,804/-
15.	2799/25.2.2014	27,175/-
16.	2893/7.3.2014	18,380/-
17.	2985/19.3.2014	21,641/-
18.	3074/28.3.2014	14,129/-
Total		4,52,818

(T) 5/2014-15 17  
**5. Programmes offered by the University through distance mode without approval of Distance Education Council (DEC)**

Distance Education Council (DEC), of Indira Gandhi National Open University, New Delhi, accorded recognition (31<sup>st</sup> August 2012) to the University for offering only six (06) programmes through distance education mode as mentioned below, for three academic years from 2012-13 to 2014-15:

- a. M.A Urdu
- b. M.A English
- c. Diploma in Journalism & Mass Communication
- d. Diploma in Teaching English
- e. Certificate of Proficiency in Urdu through English
- f. Certificate in Functional English

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It was stipulated inter-alia, in the recognition orders of DEC dated 31<sup>st</sup> August 2012, that, the University should offer only the programmes approved by them.

Audit noted during test check of records that, the University offered fifteen (15) courses including the above approved six (6) courses through distance mode for the academic year 2013-14. Thus, the University admitted students to the following additional nine (9) courses, for the academic year 2013-14, which were not recognised by DEC, for offering distance education by the University:

- i. Bachelor of Arts
- ii. Bachelor of Commerce
- iii. Bachelor of Science
- iv. M.A History
- v. M.A Islamiyat
- vi. Certificate Course in Food & Nutrition
- vii. Diploma in Teach English
- viii. Diploma in Tourism Management
- ix. Diploma in Museology

*No further  
action*



University Grants Commission (UGC), New Delhi, in its letter dated 05.12.2013, informed the University, inter-alia, that, University was offering the above nine (9) programmes, which were not approved by DEC and was in violation of guidelines of DEC & UGC. Hence, it was instructed therein to stop offering the programmes in distance mode, which were not approved by DEC & UGC.

The University in response to Audit observation replied that presently only six (06) courses were offered, which were duly approved by DEC and the issue was under pursuance with DEC for necessary approval of the unrecognized courses.

The reply underscores the fact that, University offered programmes not recognised by DEC and thereby violated the prescribed norms. Besides this, since the nine (9) programmes were not recognised by DEC, the certificates issued by the University to the enrolled students for these courses, would not be valid, thereby jeopardizing their career and future academic interests.

Hence, action may be taken to get post-facto approval/recognition for the nine (9) programmes, to protect the academic interests of the enrolled students and compliance intimated to Audit.

(4) 4/2014-15 16  
**6. Admission of students to courses/programmes recognised by National Council for Teacher Education (NCTE), in excess of the approved intake**

National Council for Teacher Education, a Statutory Body of the Government of India, Southern Regional Committee, Bengaluru, granted to the University (June 2007 and February 2014) recognition for running Secondary (B.Ed-Distance Education) course of two years duration with an annual intake of five hundred (500) students up to the Academic Session 2014-15.

However, Audit observed during scrutiny of related records pertaining to Distance Education, that, the University offered the B.Ed Distance Education course to eight hundred (800) and one thousand (1000) students in the academic years 2012-13 in 2013-14, respectively, which were in excess of the approved intake of five hundred (500) students, communicated by NCTE, Bengaluru.

The University replied that additional enrolment was due to demand from the students exclusively from Jammu & Kashmir and that the University had adequate infrastructural facilities for such additional enrollment.

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The reply was not in consonance with the fact that, approval of NCTE, Bengaluru, was mandatory, before increasing the intake of students for courses approved by them. Action may be taken to obtain post-facto approval of Statutory Body, NCTE, Bengaluru, for the excess intake of three hundred (300) and five hundred (500) students during the academic sessions 2012-13 and 2013-14, respectively to the B-Ed, Distance Education Course and compliance intimated to Audit.



(2) 7/2014-15 20

**7. Polytechnic courses/programmes offered by the University without approval of All India Council for Technical Education (AICTE)**

All India Council for Technical Education (AICTE), a Statutory body under Government of India, Ministry of Human Resource Development is the competent authority for granting approval to all the technical courses (Engineering and Polytechnic) along with stipulated annual intake of students in each course.

The general conditions for grant of approval of courses by AICTE, inter-alia stipulate that, (i) no excess admission should be made by the Institution over and above the approved intake under any circumstances and (ii) Institutions should not conduct any course (s) in the field of technical education in the same premises/campus and/or in the name of the Institution without prior permission/approval of AICTE.

In the Minutes of 20<sup>th</sup> Extraordinary Meeting (20<sup>th</sup> March 2013) of the Academic Council of the University, it was resolved not to notify Polytechnic Programmes, until approval of AICTE was solicited and received for the Programmes.

However, Audit noted during test check of records that, the University had conducted certain technical courses during academic years 2012-13 and 2013-14, in its two Campuses at Polytechnic schools, Bengaluru and Darbhanga ( as detailed in Annexure-VI enclosed), for which approval of AICTE, was not obtained.

The University replied that as per Hon'ble Supreme Court ruling, the Institutes established by the Central Act or State Legislature, were not required to take approval from AICTE, for introduction of technical education programmes. Since the University was established by the Act of Parliament, it was not required to take approval of AICTE.

The reply was not supported by documentary evidence. Besides this, the reply was self-contradictory to the stand taken by the University's Academic Council in its meeting held on 20<sup>th</sup> March 2013, as to not start programmes without the approval of AICTE and was also not in consonance with the fact that no technical courses should be conducted by the Institutions without specific approval of AICTE.

Hence, conduct of technical courses in two Polytechnic schools, at Bengaluru and Darbhanga, by the University without the approval of AICTE was not in order and also in violation of the general conditions stipulated by AICTE. Besides this, since the programmes were not recognised by AICTE, the certificates issued by the University to the enrolled students for these programmes, would not be valid, thereby jeopardizing their career and future academic interests.

Action may be taken to obtain post-facto approval for technical courses offered in Polytechnic schools, Bengaluru and Dharbangarun by the University and compliance intimated to Audit.



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**Annexure-VI**

Name of the Polytechnic	Name of the Course	Academic Year	No. of students admitted
Polytechnic, Bengaluru	Diploma in Civil Engineering	2012-13	34
	Diploma in Electronic and Communication Engineering	2012-13	26
	Diploma in Civil Engineering	2013-14	28
	Diploma in Electronic and Communication Engineering	2013-14	20
	Diploma in Computer Engineering	2013-14	16
Polytechnic, Dharbanga	Diploma in Civil Engineering	2012-13	40
	Diploma in Electronic and Communication Engineering	2012-13	40
	Diploma in computer science Engineering	2012-13	39
	Diploma in Civil Engineering	2013-14	40
	Diploma in Electronic and Communication Engineering	2013-14	40
	Diploma in computer science Engineering	2013-14	40

(AA) 8/2014-15 23

### 8. Non-conduct of Physical verification of Stores/Stock/Fixed assets

Rule 192 of General Financial Rules (GFRs) 2005, stipulate that an inventory for fixed assets maintained 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. Further, a physical verification of all the consumable goods and materials 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. A certificate of verification along with the findings shall be recorded in the stock register. Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, should 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 GFRs 2005.

However, it was observed in audit that, the University did not conduct Physical verification of Stores/Stock and Fixed assets for the year 2013-14, in respect of Headquarters and its (i) nine (09) Regional Centers (ii) seven (07) Sub-Regional Centers (iii) six (06) Schools, (iv) four (04) Centers, (v) two (02) Directorates, (vi) Three (03) Polytechnics & Industrial Training Institutes (ITIs).

The University replied that, a Committee was constituted to conduct Physical verification of Fixed Assets, Stores/Stock, the work was nearing completion and the related Report would be submitted shortly.

The Physical verification Report may be produced to next audit for scrutiny. Obsolete/unserviceable articles, if any, identified during such verification may be disposed by conducting auction, following the due procedure, as per the rules stipulated in the GFRs 2005 and results of action taken intimated to Audit.



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**9. Document not produced to Audit**

(A) The following records and information, which were not produced/furnished during the previous audit (2013-14) were not produced/furnished during the present audit (2014-15), also :

(i) Files pertaining to follow up action taken on the excess pay fixation of 33 officials, recommendations of the Selection Committee, appointment orders, pay fixation statements, recovery particulars, revised pay fixation statements and other connected records were not produced for verification.

(ii) Recruitment Rules, promotion policies followed by the University in respect of appointment/promotion of teaching and non-teaching staff. Their pay fixations consequent on implementation of Sixth Pay Commission Recommendations, and other connected records, like Service books, Personal files, and Pay bill registers.

(iii) The University did not furnish the details of sanctioned strength of non-teaching staff, vis-à-vis persons-in-position with supporting sanction orders for operation of sanctioned posts. The cadre strength of teaching staff was furnished but was not supported by sanction orders for operation of teaching posts.

✓ ~~(iv) Correspondence files related to Vehicles stated to be under~~  
condemnation, (i) Ambassador car (No.AP 28 AT 2792) (ii) Toyota Qualis car (No.AP 13 E 4474) and (iii) TATA Indigo LS car (No.AP 28 AV 1271).

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(B) Records/information not produced/furnished during the present audit (2014-15):

(i) Files/records and copies of documents pertaining to recruitment of the following along with (i) details of notification issued/published in various News Papers (ii) details of number of candidates applied along with their qualification (iii) details of candidates to whom call letters were sent (iv) number of candidates appeared for the test (v) number of candidates shortlisted and appeared for interview (vi) Minutes of the Selection Committee (vii) Candidates selected and recruited (viii) Service Books, Personal files/dossiers, recruitment files and (ix) Recruitment Rules of the University/UGC:

- a. Assistant Professors in departments of English, Civil Engineering, Arabic, Persian, Education, Computer Science & Engineering, Urdu and Electronic & Communication Engineering and Social Work, from the year 2010 onwards, ✓
- b. Sri Wajuhuddin, Section Officer,
- c. Teaching staff of Model School
- d. Dr. Abdul Wahid, Associate Professor ✓
- e. Ms. Santha, Section Officer
- f. Sri Mohd Hasim Ali Sajid, Assistant Registrar
- g. Dr. Khwaja M Sahid, Pro-Vice Chancellor
- h. Teaching Staff
- i. Ms. Atiya Naheed, Asst. Professor ✓
- j. Sri Md. Hamid Mohiuddin Siddiqui, Section Officer
- k. Sri Abdul Azeem, UDC
- l. Sri Salar Mohiuddin LDC
- m. Sri Mohd Azamathulla Khan, LDC
- n. Sri Mohd Irfan, LDC
- o. Sri Mohd Saheed, LDC
- p. Sri Shaik Abdul Habeeb Arif, Office Attendant

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(ii) File and related documents/records pertaining to establishment of Secured Data Network (Wi-Max Connectivity with indoor Wi-Fi).

*Roli Shukla Malge*  
(ROLI SHUKLA MALGE)

निदेशक/प्रत्यक्षकर & केन्द्रीय स्वायत्त निकायों

**DIRECTOR/DT & CAB**



Statement showing the outstanding paras of previous Inspection Reports in respect of Maulana Azad National Urdu University, Hyderabad.

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Year of IR	Para No	Title of the Paragraph
2006-07	1	Irregular / undue / recoverable payment made to contractor
	2	Non adjustment of Advance bills – Amounts to Rs.95.54 lakh
	4	Non utilization of DPVP for using advertisements resulted in excess expenditure Rs.68.10 lakh
	5	Translation Charges of Rs.4.23 lakh paid to outsiders
	6	Hiring of accentuation in excess of entitlement
	7	Wasteful expenditure on hiring of gust house at a cost of Rs.3.90 lakh
	11	Improper payment of honorarium
	12	Vehicles taken out of Headquarters for private propos
	13	Excess payment of Rs.13.04 lakh to IGNOU
	14	Purchase of equipment & furniture – Non observance of tender procedure
	15	Women's studies centre – Diversion of Rs.10.26 lakh
	17	Non –Maintenance of records / registers
2008-09	1	Pending recovery of Outstanding advance – Rs.43,51,402/-
	2	Non- maintenance of the revenues records of the University
	3 (A)	Avoidable Expenditure on purchase of computers – Rs.4,91,344/-
	3 (B)	Stock registers
	3 (C)	Procurement of printers for DDE
	4	Idle equipment of nine computers – Rs.5,94,738/-

2008-09	5	Observation on printing of malarial for distance Education (SIM)
	6 (B)	Hiring of Vehicles
	7	Non observance of codal provisions in selling of old vehicles
	8	Non levy of interest on Security Advance – Rs.2,52,520/-
	9	Non-levy of VAT on tender Schedule – Rs.6,800/-
	10	Non collection of rent from the commercial organization situated in the campus
	11	Non-furnishing of Insurance Policies by the contractors
	12	Excess release of TA advance and non-recovery of the same
	13	Incorrect pay fixation in respect of Mr. S.A Wajid, Asst. Registrar
	14	Non conduction of Internal Audit
	15	Idle Plant and Machinery – Rs.5,69,250/-
2009-10	1 (A)	Non – Returning and Non-realisation of DDS by the Bank Rs.2,34,091/-
	1 (B)	Revalidation of time barred DD pertaining to DDM (A/C No.22) and Non-Plan (A/c No.01)
	2	Unfruitful expenditure of Rs.28.70 lakh on purchase of rennet 2.7 software.
	3	Excess payment of Rs.18,32,459.00 to Manipal press towards printing charges of books
	4	Payment of excess recovery of Seigniorage charges deducted Rs.5,72,497/-
	5	Avoidable expenditure on Water Charges – Rs.71.94 lakh, Due to Non-conclusion of agreement with HMWS & SB
	6	Loss on the purchase of furniture items to the Library – Rs.21,39,50.
	7	Incorrect payment of translation charges Rs.2.27 lakh
	8 (B)	Remedial coaching centre for minorities



2009-10	8 (C)	Coaching centre for minorities for entry into services (CCMES) Against the Guidelines and payment of arrears of remuneration amounting to Rs.54000/- On account of revision of rates
	9	Fees due from students – Rs.50,550
	10	Non-recovery of damages made to the Girls Hostel, from girl Students – Rs.14,000/-
	13	Non-Levy of penalty in supply & installation of Equipments to Media centre
	14	Non-following of General Financial Rules
	16	Observations on the purchase of equipment /tools to ITI, Hyderabad
	18	Pending Hostel/Mess charges for Boys Hostel
	19	Condemnation of old Vehicle without Executive Council permission
	20	Award of Higher scale of Pay to Sri. K.T. Raju, Driver
	21	Improper maintenance of service books of the employees
	22	Improper maintenance of Girls Hostel register (Stock and Admission Register)
	24	Non-deduction of Income Tax at Source – Rs.1,34,073.20
	25	Payment of Rs.1,54,637/- to Royal Travels towards providing vehicles to members of UGC XI plan committee
	26	Observations on passing of bills
	27	Improper maintenance of Service book of Sri. Mohd. Abdul Khader, Asst. Registrar
	28	Observations on appointments and pay fixation
	29	Fees received by DDE
	30	Documents not produced / Information not furnished
	32	Non-conducting of Departmental Inspection/Internal Audit of the units outside the University campus
2012-13	1	Audit observations on Pay Fixations of Officials in the Revised Pay Scales consequent on adoption of Sixth Central Pay Commission recommendations
	(A)	Incorrect Pay fixation of Sri.C.M. Eswaraiah, Retired Finance Officer-Excess payment of Rs.2,52,911/-
	(B)	Incorrect Pay fixation of Officials holding the posts in the pre-revised scale of Rs. 5500-175-9000 in the Revised PB2 (Rs.9300-34800 with Grade pay Rs.4200/-) –Excess payment of Rs.12.41 lakh
	(C)	Incorrect Pay fixation in respect of Ms.Ruchika Kem (Bhagat), Assistant Regional Director-Excess payment of Rs.1.65 lakh

2012-13	(D)	Incorrect Pay fixation in respect of Mr.Mohiuddin Shaik, Steno -Excess payment of Rs.0.6 lakh
	(E)	Incorrect Pay fixation in respect of Mr Md Mujahid Ali, Producer - Excess payment of Rs.2.16 lakh
	(F)	Incorrect Pay fixation in respect of Dr.Parveen Qamar, Assistant now Assistant Professor-Excess payment of Rs.0.09 lakh
	(G)	Incorrect Pay fixation in the Revised 6 <sup>th</sup> Pay Commission Scales of Officials holding the posts of Regional Director, Deputy Director and Assistant Regional Directors -Excess payment of Rs.28,98,944/-
	(H)	Incorrect Pay fixation in the Revised 6 <sup>th</sup> Pay Commission Scales of Officials holding Teaching Posts -Excess payment of Rs.23,66,693/-
	2	Audit observations on fixation of Pay of Section Officers of the University in the Revised Pay scales of Sixth Central Pay Commission
	3	Non-Allotment of Newly Constructed Earmarked Quarters-Unfruitful expenditure -Rs.1.80 crore
	5	Non-Reconciliation of Fees collectable for the Regular Courses with the Departments of the University-Rs. 10.57 lakh
	6	Irregular extension of Printing Contract of M/s Manipal Press, Manipal for Printing and Supply of Self Instructional Material of the Directorate of Distance Education of the University
	7	Improper Maintenance of Academic Staff College Cash Book
	(A)	Non-remittance of DDs returned by Bank
	(B)	DD worth Rs.500/- not traceable
	(C)	Non-maintenance of Cash Book for Bank Account No.2011
	8	Non-utilisation of Grants released under "Free Coaching and Allied Scheme for the candidates belonging to Minority Community"- Rs.24.30 lakh lying idle.
	9	Audit observations on lease of University premises to the lessees
	(A)	Non-collection of rent at the enhanced rate of Rs.18/- per Sq.ft from Indian Overseas Bank-Rs.5.71 lakh
	(B)	Non-collection of rent for the premises leased to Post Office at the nominal rate of Rs.9/- per Sq.ft from the date of occupation.
	(C)	Non-collection of rent for the premises leased to the Canteen at the rate of Rs.35,000/- per month from the date of occupation.



2012-13	10	Irregular Re-appropriation of funds sanctioned by the University Grants Commission under Budget Head Sachar Committee – Rs.3 crore
	11	Non-adjustment of pending advances-Rs.1.76 crore
	12	Non-closure of Inoperative Bank Accounts-Idle funds of Rs.28.82 lakh
	13	Non-condemnation and disposal of unserviceable Vehicles
	14	Expenditure incurred in excess of the Budget allocation under Centre for Social Exclusion & Inclusive Policy (CSSEIP)- Rs.1.21 crore

Year of IR	Para No	Content of the para
2013-14	2	Expenditure incurred in excess of the Budget allocation under Centre for Social Exclusion & Inclusive Policy (CSSEIP)- ₹ 1.04 crore
	3	Non-installation of Computer systems purchased for Computer Labs- ₹ 13.43 lakh
	4	(A) Non-adjustment of Medical/TA/LTC advances and other miscellaneous advances- ₹ 20.8 lakh  (B) Non-adjustment of advances drawn for Contingent and Miscellaneous purpose- ₹ 27.24 lakh
	5	Audit observations on conduct of University Grants Commission sponsored "Sensitivity Awareness Motivation (SAM) Workshop"
	6	Audit observations on establishment of "Residential Coaching Academy for Minorities/SCs/STs and Women" for Civil Service Examination (CSE)
	7	Document not produced to Audit

# Annexure -I

## Pay due-drawn particulars of re-employed pensioner, Sri R S Balaji, as Finance Officer

PAY-DRAWN PARTICULARS OF SRI R S BALAJI, FINANCE OFFICER												
Pay and Allowances drawn (₹)												
Period	PA	GP	DA	ERA	Total	No. of days	Sum total	PA	GP	DA	ERA	Total
	2	3	4	5 (2+3+4)	6	7 (5*6)	8	9	10	11 (8+9+10)	12	13 (11*12)
19.1.2012 to 31.1.2012	14,248/-	14,448/-	nil	28,696/-	13 days	28,696/-	9,404/-	11,298/-	nil	20,702/-	12	13 (11*12)
1.2.2012 to 31.5.2012	33,975/-	34,450/-	nil	68,425/-	5 months	3,42,125/-	22,425/-	26,943/-	nil	49,368/-	13 days	20,702/-
1.6.2012 to 30.6.2012	33,975/-	34,450/-	15,900	84,325/-	1 month	84,325/-	22,425/-	26,943/-	12,435/-	61,803/-	5 months	2,46,840/-
1.7.2012 to 31.12.2012	33,975/-	38,160/-	15,900	88,035/-	6 months	5,28,210/-	22,425/-	29,844/-	12,435/-	64,704/-	1 month	61,803/-
1.1.2013 to 30.6.2013	33,975/-	42,400/-	15,900	92,275/-	6 months	5,53,650/-	22,425/-	33,160/-	12,435/-	68,020/-	6 months	3,88,224/-
1.7.2013 to 31.10.2013	35,565/-	49,131/-	16,377	1,01,073/-	4 months	4,04,292/-	23,670/-	38,430/-	12,810/-	74,910/-	4 months	4,08,120/-
TOTAL												2,99,640/-
												1,04,652/-
												1,39,986/-
												95,285/-
												22,522/-
												1,45,530/-
												1,04,652/-

5,15,969



**Pay due-drawn particulars of re-employed pensioner, Sri Kancha Ilaiah, as Professor-cum-Director**

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