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No.PDA(C)/CEA/Unit-IV/MANUU/IR.2019-20/266

Date: 06.01.2020

To
The Registrar,
Maulana Azad National Urdu University,
Gachibowli,
Hyderabad - 500 032

Sir,

Sub: - Inspection Report on the Accounts of Registrar, Maulana Azad National Urdu University, Hyderabad for the year 2019-20.

I am to forward herewith the Inspection Report on the accounts of your office for the year 2019-20 with a request to furnish replies to paras with the comments of Ministry concerned within one month from the date of receipt of this Report.

Receipt of the Report may please be acknowledged by return post.

Encl: Inspection Report for the year 2019-20.

Yours faithfully,

Sr.Audit Officer/CEA

23/1/2020

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VICE-CHANCELLOR'S OFFICE
F.M. No. 1305
Inward Date 24/1/2020
Outward Date 24/1/2020

INSPECTION REPORT ON THE ACCOUNTS OF THE OFFICE OF THE REGISTRAR, MAULANA AZAD NATIONAL URDU UNIVERSITY (MANUU), HYDERABAD, FOR THE YEAR 2019-20

PART – I

A. INTRODUCTION:

1. Overview: The university was established by an act of parliament (Act No. 2 of 1997) on 9th January 1998 with the objective which inter-alia includes

- a) To promote and develop URDU Language
- b) To impact education and training in Vocational and Technical Subjects through URDU medium
- c) To provide education through conventional teaching and distance education system and
- d) To provide focus on women education

To cater to the educational needs of URDU speaking population clusters in the country, MANUU's Directorate of Distance Education has opened nine Regional Center and five Sub-Regional Center in 11 different states. The Headquarters of the University is at Hyderabad. The jurisdiction of the University shall extend to the whole of India. To achieve the objective of the university, the following are the powers of the University-

- a) To provide for instructions and research in such branches of learning as are relevant for furtherance of the objects of the University.
- b) To grant , subject to such conditions as the University may determine, diplomas or certificate to, and confer degree or other academic distinctions on the basis of examination, evaluation or any other method of testing.
- c) To organise and to undertake extra-mural studies, training and extension services
- d) To institute and award fellowships, scholarship, studentship medals and prizes.

ii) **Scope of Audit:** The accounts of the Office of the Registrar, Maulana Azad National Urdu University (MANUU), Hyderabad, was last audited in October, 2018. During the present audit, the accounts for the year 2018-19 were generally examined and test-check conducted including nominal and number audit under Section 19(2) of the CAG's DPC Act 1971.

Mandate: The audit has been conducted in accordance with Section 19(2) of the Comptroller & Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 and the applicable Auditing Standards of the Comptroller & Auditor General of India.

Disclaimer: This report has been prepared on the basis of information furnished and documents/records made available by the audited entity. The office of the Principal Director of Audit (Central), Hyderabad disclaims any responsibility for any misinformation/non-information on the part of the audited entity.

iv) Personnel: The following officials have held the charge of the post of Registrar of the University, since last audit to till date:

Sl No.	Name of the Registrar	Period	
		From	To
1	Dr. M A. Sikandar	01.09.2017	17.10.2019 AN
2	Prof. S.M Rahmatullah	18.10.2019	Till date

v) Budgetary Position: The University, being a Central University receives Grants-in-aid (both Plan and Non-Plan) from University Grants Commission, New Delhi. The details of Grants received by the University during the year 2018-19, and the utilization of grants/expenditure incurred thereon is as below:

(Rs in Lakh)

2018-19	Budget allotted				Expenditure incurred			
	Salary	Recurring	Non-recurring	Total	Salary	Recurring	Non-recurring	Total
	7684.03	2300.00	600.00	10584.03	9623.30	3108.02	353.74	13085.06

vi) OUTSTANDING PARAS OF PREVIOUS AUDIT INSPECTION REPORT: List enclosed to the report

C. PERSISTENT IRREGULARITIES:

Nil

PART – II

A. MAJOR IRREGULARITIES:

B. OTHER IRREGULARITIES:

Vide Report

PART – III

A. TEST AUDIT NOTES:

Nil

PART-II B

1. Irregular expenditure of Rs.6.71 crores towards salaries on engagement of Contract workers as (i) Asst. Accounts Officer, (ii) Consultant and (iii) Data Entry Operators etc. without approval

As per rule 22 of GFR 2017, no authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public funds (Consolidated Fund / Contingency Fund and the Public Accounts) unless the same has been sanctioned by a competent authority. The details of some of the posts sanctioned and against which the persons-in-position are given as :-

Name of the post	No. of posts sanctioned	Men-in-position	No. of vacant posts
Section Officer	37	32	5
Assistant	17	14	3
Upper Division Clerk	40	39	1
Data Entry Operators	2	2	-

However, during the course of test check of records pertaining to engagement of persons on contractual basis, it was observed that the contractual period in respect of the following persons who were engaged earlier, was extended during the period of audit.

Name	Designation	Remuneration	Date of Expiry of the Contractual period	Date of Extension
Mr. Vijaya Saradhi Damera	Consultant (Accounts)	Rs.30,000	7.07.2018	9.07.2018
Mr. Sachin Sharma	Asst. Accounts Officer	Rs.35,000	28.06.2018	30.06.2018

In addition to the above, 272 persons were engaged in various category of posts, such as Data Entry Operators, Watchmen, Instructors, Cooks, Hostel Helpers, Caretakers etc. Further, as per the annual accounts, an amount of Rs.6,71,98,031/- has been incurred towards pay & allowances of Contract workers during the year 2018-19. The basis and assessment for the requirement of 272 contract workers was also not on record. Further, all the above 272 contractual staff were engaged directly by the University instead of engaging them

through the registered agency. The University did not follow statutory provisions, like payment of ESI, EPF in respect of the engaged staff.

When the approval of the UGC or Ministry of MHRD for engagement of the above persons was called for, it was replied that the UGC had sanctioned less number of non-teaching staff in some of the sections/offices/institute. In this regard, the university had requested several times to increase the sanction of Non-teaching staff. Further it was replied that due to shortage and dire requirement of Non-teaching staff the University has engaged minimum required persons on contractual basis for smooth functioning of the University and the expenditure on salary of these operated non-teaching posts are met by the recurring Grant of the University.

The ratification orders on expenditure incurred towards engagement of above staff may be intimated to audit.

2. Delay in adoption of minimum wage rate

The minimum wage rate for contractual workers was laid down in F.No.1/13(3)/2017-LS-II, dated 20.04.2017 issued by Ministry of Labour & Employment, Government of India, read with No.1/13(5)/2017-LS-II, Dated 20.04.2017 applicable with effect from 1.04.2017 and in F.No.1/10(3)/2018-LS-II, dated 3.04.2018 issued by Ministry of Labour & Employment, Government of India, New Delhi, read with No.1/10(5)/2018-LS-II, dated 3.04.2018 applicable with effect from 1.04.2018. During the course of audit, it was observed that the 240 contractual workers (excluding 32 persons engaged as cooks, caretakers, consultants etc.) were engaged as MTS, Data Entry Operators, Mess Hostel Helpers (MTS) etc without approval from the UGC or Ministry of MHRD for engagement of such personnel directly under various category, for a short-term (i.e. 89 days and continued them for one- or two-days gap). However, the University adopted minimum wage rate from the month of July-2018 instead of April 2018 and paid with the less rate than prescribed that of prescribed rate, as detailed below-

Category-I (unskilled persons)			Category-II (Semi-skilled persons)		Category-III (Skilled persons)		Category-IV (Highly Skilled persons)	
Class of City	Paid	To be paid	Paid	To be paid	Paid	To be paid	Paid	To be paid
A	Rs 523 Per day or	Rs 533 per	Rs.579/- per day or Rs.15,000/-	Rs 612 per	Rs.637/- per day or Rs.16,500	Rs 673 per day	Rs.693/- per day or Rs.18,000	Rs 732 per day

	Rs.13,000 per month	day	per month	day	per month		per month	
B	Rs.437/- per day or Rs.11,000 per month	Rs 462 per day	Rs.494/- per day or Rs.12,500 per month	Rs 522 per day	Rs.579/- per day or Rs.15,000 per month	Rs 612 per day	Rs.637/- per day or Rs.16,500 per month	Rs 673 per day
C	Rs.350/- per day or Rs.9,100 per month	Rs 370 per day	Rs.410/- per day or Rs.10,500 per month	Rs 433 per day	Rs.494/- per day or Rs.12,500 per month	Rs 522 per day	Rs.579/- per day or Rs.15,000 per month	Rs 612

Further, from July 2018 onwards 2017-18 rates were adopted instead of April, 2018 as detailed which resulted in under payment of wages to the extent of Rs.23.39 lakhs.

Category	Class – A city	Class – B city	Class – C city	Total Wages payable	Wages paid	Differential amount
Category-I	90 x Rs.13,000 = 11,70,000	16 x Rs.11,000 1,76,000	13 x Rs.9,100 = Rs.1,18,300	Rs.14,64,300	10,00,900	Rs.4,63,400
Category-II	16 x 15,000 = Rs.2,40,000	-	-	Rs.2,40,000	Rs.1,68,500	Rs.71,500
Category-III	73 x Rs.13,000 = Rs.9,49,000	7 x Rs.11,000 = Rs.77,000	3 x Rs.9,100 = Rs.27,300	Rs.10,53,300	Rs.8,56,100	Rs.1,97,200
Category-IV	21 x Rs.18,000 = Rs.3,78,000	1 x Rs.16,500 = Rs.16,500	-	Rs.3,94,500	Rs.3,47,100	Rs.47,400
				TOTAL		7,79,500

The amount works out to Rs.7,79,500 x 3 months (as revised rates are applied from July 2018 instead of April 2018 onwards) = Rs.23,38,500/-

When reasons for non-adoption minimum wage rates with effect from 1.04.2018 were called for, it was replied that the as per recommendation of Executive Council the rate was revised from 01.07.2018.

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3. Non-remittance of Grants released under "Free Coaching and Allied Scheme for the candidates belonging to Minority Community" – Rs.24.30 lakhs.

Government of India, Ministry of Minority Affairs, sanctioned an amount of Rs.48,52,500 as non-recurring grant-in-aid to the University under "Free Coaching and Allied Scheme for the candidates belonging to Minority Community" vide letter No.2/3/(4)2008-PP-1 dated 27.03.2009 and released 1st installment of Rs.24,26,250 i.e. 50% of the total amount for imparting coaching to 500 students.

In terms of Clause 2(i) of the letter cited, the Organisation would not obtain grant for the same purpose or activity from any other Ministry or Department of Government of India or State Government. Further, as per Clause 2(ii), the Organisation would not divert grant-in-aid and entrust the execution of the project for which the grant in aid was sanctioned to another organization or institution.

In the meantime, the proposal of the University for setting up of National Level Residential Minority Coaching Centres for preparing students of the Minorities for entry into services was communicated to the UGC by the Ministry of Human Resource Development, New Delhi. In response, the UGC has considered the proposal for establishment of Residential Coaching Academy for Minorities/SC/ST and Women in the University and conveyed the approval of an amount of Rs.828.78 lakhs for the establishment of Academy.

An objection was also raised in earlier Audit, about the non-utilization of funds granted under the above said scheme and the University replied that the matter was taken with Ministry of Minority Affairs vide letter dated 8.02.2012.

Because of the overriding conditions (prescribed at Clause 2(i)) of the Ministry of Minority Affairs and in view of a separate center sanctioned by MHRD with better facilities, the University could not initiate/establish the scheme and the grant was not utilised since 2009 onwards. The grant of Rs.24.30 lakhs was not returned to the Ministry of Minority Affairs even after a lapse of 10 years. In this connection, a letter No.2/39(2/2011-IM(C), dated 16.02.2012 was also received from the Ministry of Minority Affairs, Govt. of India, requesting to remit immediately the amount of Rs.24,26,250 through Demand Draft/Cheque, being the 1st instalment released to the University. The University did not correspond with the Ministry of Minority Affairs, Govt. of India thereafter (except a letter addressed to the Ministry on 8.02.2012).

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When the matter was brought to notice it was replied that the University had requested the funding agency to extend the scheme, however, no positive response was received, hence action was being initiated to remit back the funds together with interest to the funding agency.

Final result of action taken may be intimated to Audit with supporting documents.

4. **Non-recovery of Income Tax –Rs 17.02 Lakh**

As per section 194J of Income tax Act, TDS has to be deducted @ 10% from payment towards fee for providing professional services, technical services etc. Further, professional services have been defined under this section as Professional Service means services rendered by a person in the course of carrying on legal, medical engineering or architectural profession.

During scrutiny of records, it was observed that the University concluded an agreement with 27 Hospitals towards rendering the services of medical facility to the University staff. As per the conditions of agreement, Hospitals have to provide medical facility to the university beneficiaries and their dependent and send the bills to the University. Further, the payment of bills /claims to the Hospital concerned shall be made directly by the University after receipt of the physical bills in respect of beneficiaries who had taken the treatment in these empanelled Hospitals in a time bound manner.

The Service provided by the Hospitals comes under professional services. Hence, it attracts income tax under section 194J. In test check of some of the medical bills, it was observed that the income tax @ 10 % was not being deducted while paying the amount of bills for the treatment made to University staff. As per financial statement for the year 2018-19, it was observed that an amount of Rs 1,70,20,053 was shown as payment made towards medical facility. Thus, an amount of Rs 17,02,005/- (@10% of 1,70,20,053) was to be deducted from the bill. However, it was not deducted from the bill and this has resulted in excess payment made to the Hospital as income tax amounting to Rs 17.02 Lakh.

When reasons for non-deduction of income tax were called for in Audit no specific reply was furnished to audit. However, it was assured that the direction of audit was noted for future compliance.

✓5. **Irregular payment of Transport Allowance to teaching faculty during vacation period**

Government of India, Transport Allowance Rules stipulates that the transport allowance to vacation staff shall not be admissible during vacation, when such vacation spell, including all kinds of leave, envelopes the entire calendar month(s). Further, Transport Allowances was not admissible to the employees, during the absence from duty for a full calendar month due to leave /training /tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by such absence. Consequent on implementation of sixth pay commission recommendation, these Rules along with new rates of Transport Allowances (TA) were made applicable with effect from 1st September 2008. The applicable rate are as follows-

Employees drawing of pay	Rate of Transport Allowances	
	Cities classified as A	Other places
Rs 5400 and above	3200+DA	1600+DA

The vacation period notified by the University to the teaching faculty during the academic year 2018-19 was as follows-

For	Period of Summer vacation	Winter Vacation	Transport Allowance for a full month to be deducted
faculty members of Headquarters, Satellite Campuses	31.05.2018 to 08.07.2018	24 Dec 2018 to 6 th January 2019	June 2018
Teaching Staff members of DDE	First spell 14 th May ,2018 to 18 th June, 2018 Second Spell from 20 th June , 2018 to 25 th July 2018	First spell 12 th Nov ,2018 to 1 st Dec, 2018 Second Spell from 3 rd Dec, 2018 to 22 nd Dec 2018	-
CTE Srinagar, ASCW, Budgam	25 th June , 2018 to 8 th July.2018	-	-

It was observed from the records that the University instructed all the faculty members in respect of Headquarters and Satellite campus to avail the summer vacation for the period mentioned above except those faculty members who were entrusted with confidential (examinations and revaluation) and admission related work during the vacation i.e from 31.05.2018 to 08.07.2019 vide its notification No. MANUU/F.139/2017-18/681 dated 18.05.2019. Further, it was observed that University had paid an amount of Rs 23, 45, 738/- towards transport allowances for the month of

June-2018 in respect of teaching faculty. Out of Rs 23,45,738 /-, an amount of Rs 61,280/-, 49,712/- and 19,120/- pertains to the teaching faculty members of DDE, ASCW and Budgam respectively.

However, there was no record available in the university regarding the faculty members attending duty during vacation. As the period of Summer Vacation exceeds one month in respect of faculty members of Headquarters Office, Satellite Campuses, hence, they were not entitled to transport allowance. Payment of Transport Allowance and DA thereon amounting to Rs. 22,15,626/- (Excludes the amount for the faculty members of DDE, ASCW and Budgam) for the month of Jun-2018 is irregular.

On this being pointed out it was replied that the matter has been noted and it was further replied that the reply would be submitted in due course after verification in detail.

Result of action taken may be furnished to audit with supporting document. Further, the above observations pertain to the year 2018 only hence the matter may be examined in respect of the previous year also.

6. **Certain Observations on self learning material**

A. Directorate of Distance Education (DDE) under Maulana Azad National Urdu University was established in 1998 and from then the University is offering the PG & UG and other programmes to caters the educational needs of Urdu speaking people. At present, the University 's distance education support network has Nine Regional Centers and 3 Sub-Regional Centers. The DDE has been offering the Programmes like M.A (URDU)& M.A (English) since inception. DDE provides Self Learning Material (SLM) to the students who enroll the Programmes through distance mode.

During the scrutiny of stock registers/statements relating to SLM inventory and issue of the books to the students, it was observed that SLM has been procured in excess of the requirement. As per statement furnished by the University, the details of procurement and issue to the student are as follows-

Australian Literature					American Novel			
Year	Items	No. of qty.	Dispatch	Balance	Items	No. of qty.	Dispatch	Balance
2007-08	MEG-09	8000	424		MEG 11	8000	2048	23824
2009-10	MEG-09	2000	488		MEG 11	4000	2096	
2011-12	MEG-09	12000	824		MEG 11	8000	3064	
2012-13	MEG-09	24000	608		MEG 11	24000	2472	
2013-14	MEG-09		536+8		MEG 11		2008+264	
2014-15	MEG-09		584		MEG 11		2968	
2015-16	MEG-09		72		MEG 11		1368	
2016-17	MEG-09		208		MEG 11		1656	
2017-18	MEG-09		152		MEG 11		520	
2018-19	MEG-09		336		MEG 11		1712	
		46000	4240	41760		44000	20176	23824

It may be seen from the above table that though books were available in stock during the year 2009-10, the University procured the books in subsequent years without assessment of the requirements. There are 41,760 books pertaining to "Australian Literature" and 23,824 books of "American Novel" lying idle in stock of the university. The cost of 41760 and 23824 books works out to Rs 4,90,262 (taken average rate, per book as Rs 11.74) and Rs. 4,92,203 (taken average rate, per book is Rs 20.66) respectively and put together at Rs 9,82,465/- which was computed based on purchase orders issued to EMESCO during the year 2011-12 vide letter No. MANUU/Purchase/F.54/Vol.1/2011-12/159 dated 19th August 2011.

B. University Grant Commission has given recognition orders to conduct the following programmes through distance mode for the year 2018-19 & 2019-20 (academic session beginning July 2018 onwards) as per letter No. F.No. 1-18/2018(DEB-I) dated 08.05.2019.

1. Bachelor of Arts 2. Bachelor of Commerce 3. Bachelor of Science(Chemistry, Zoology, Botany) 4. Bachelor of Science (Physics, Chemistry, Maths) 5. Master of Arts (Arabic) 6. Master of Arts (English) 7. Master of Arts(Hindi) 8.Master of Arts (History) 9. Master of Arts (Islamic Studies) 10. Master of Arts (URDU).

It was observed from the stock statement furnished by the University that no SLM has been issued in respect of the following Programmes during the year 2017-18 onwards. The details are as follows-

Name of Programme	No. of books available in stock
Certificate course in Food Nutrition	440x3=1320
Diploma in Museology	870x4=3480
Diploma in tourism	951x4=3804
Certificate Course in proficiency in URDU through Hindi	778x3=2334

The above programmes were withdrawn by the University due to poor admission. The above books were lying idle in the stock from the Academic year 2014-15 to till date. Hence, expenditure incurred towards procurement of the above books was wasteful.

On this being pointed out it was replied that the above programmes were launched during 2010-11 and could not continue for the next year due to poor response. The study material was ordered taking into consideration of the fact that the printer would not accept the order for less than 500 copies and assessment of requirement was made by the Director in consultation with the faculty concerned. Further, it was replied that the procedure adopted of printing SLM in DDE based on enrollment of admission for the particular academic year. Keeping in view the data of admission of last academic year, generally 10% -20% is enhanced.

7. **Non-refund of balance amount of Rs.953.69 lakhs from the unspent grant of previous years**

As per the guidelines of UGC governing release of Capital Grant (Non-recurring), the sanctioned amount should be utilized for the purpose (viz., books and journals, laboratory, equipment and infrastructure etc.) for which the grant-in-aid is being sanctioned. A Utilization Certificate to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to UGC as early as possible after the close of current financial year. The unutilized grant, if any, should be refunded to UGC along with a simple interest @ 10% per annum from the date of drawal to the date of refund.

As seen from the financial statement for the year 2018-19, it was revealed that the University has an amount of Rs 12,52,29,871 as opening balance. An amount of Rs 6,00,00,000 has been received as grant during 2018-19 and the total amount available put together is Rs 18,52,29,871/-. University has incurred an expenditure of 5,44,86,036 during the year 2018-19, out of which an amount of Rs 246.26 lakh incurred from the grant received during 2018-19 and remaining expenditure amount of Rs 298.6 lakh from the previous balance grant. Thus, the University had an unspent balance of Rs 953.69 lakh from the previous grants received to the end of March 2018 and unspent balance amount of Rs 3,53,74,000 available in the present grant sanctioned during the year 2018-19. Further, it was observed that the University Grant Commission extended the period of utilization of the Grant released during the year 2018-19 upto 31.12.2019.

When the period up to which the amount of previous grants sanctioned have to be utilized for the purpose for which they were sanctioned and whether any extension has been received for those grant were called for it was replied that the Opening balance amount of Rs 12,52,29,871/- comprises of the Non-recurring grant of Rs 45,39,071/-, Non Recurring Grant (one time allocation) of Rs 6,47,14,000/- for construction of boundary walls etc and the grants of Rs 5,59,76,800/- received for construction of buildings of polytechnic, Cuttack, Kadapa and ITI, Cuttack received during the year 2017-18. The grants received for construction purpose are to be utilized as per the progress of work. Further, it was replied that the balance amount of non-recurring grant would be refunded to the UGC.

Reply was not accepted as balance grant of Rs.5,59,76,800/- after deducting the non-recurring grants from the opening balance was still lying unutilized.

Early action may be taken to refund the balance grant.

8. **Parking of funds Rs 22.26 Lakh**

Ex-8.

During scrutiny of records it was observed that the Civil & Electrical work of the University is being taken up by the CPWD as executing agency for the deposit work. As per the statement furnished by the University it was noticed that the deposit amount of Rs 62,44,921/- was lying idle against the completed works and the balance was remained with the executing agency to the end of 31st March 2019. As nature of deposit, no interest was paid by the executing agency on deposits, unutilized amount has to be either refunded to the University or adjusted against the ongoing works by CPWD. It was also observed from the records that the executing agency was having an amount of Rs.70,48,60,427 as deposit against the ongoing works whose estimated cost is Rs.130,49,44,451. However, the executing agency had incurred an amount of Rs.41,87,35,006 against the ongoing works to the end of March 2019, reveals that the executing agency was already having a huge balance amount of Rs.28,61,25,421/- for the ongoing works.

When reasons for keeping the above amount of Rs.62.44 lakhs against the completed works idle with executive agency i.e CPWD were called for it was replied that as on October 2019, an amount of Rs 22.26 lakh is only available with CPWD against completed work. Further, it was replied that CPWD will be informed to settle the bills and refund of unspent balance available with them on completed miscellaneous works.

Action may be taken as informed under intimation to Audit.

9. Land acquired for establishment of Educational Centers kept idle

During the course of audit, it was observed that the University had acquired the land for establishment of Regional Centers/ Satellite Campus across India as detailed below, however as on date no campus has been constructed resulting in land lying idle.

S.No.	Land acquired at	Extent of land acquired	Date of acquisition	Purpose for which land acquired	Present status of the land
1	Karimnagar	Sy.No.857 – 0.19 gts S.No.858 – 1.21 gts S.No.32 (pothgal village) – 3.00 Total 5.00 acres	8.12.2016	Construction of MANUU Off-campus	Till no work was initiated on the said land
2	Bhopal	6.44 Acres vide letter dated 27.06.2014.	Letter dated 27.06.2014.	To provide higher, technical and vocational education in Urdu medium and Model School on the pattern of Navodaya Vidyalaya.	Work in progress (Boundary wall)
3	Asansol, West Bengal	5.02 Acres	20.03.2014 (gift deed)	Establishment of various institutions such as Polytechnic, ITI etc. of the University at Asansol.	So far no action was initiated on the land. As per the terms, if the University did not start academic activities within ten years, the land would taken back by the Muslim Educational Society, Asansol, WB - Trust (Donor)
4	Cuttack	Brajabhiaripur, Cuttack Plot No.151(P)- 3.00 acres 152 – 0.47 acres 153(P) – 0.96 acres 268(P) – 0.57 acres Total 5.00 acres	17.06.2015 (for 99 years)	For establishment of MANUU Satellite Campus/Regional Centre at Mouza-Brajabhiaripur, Cuttack.	Foundation stone was laid down on 5.12.2018 after a gap of three years.

5	Nuh (Mewat), Haryana	17.27 acres at MajaraPaladi Tahsil, Nuh (Dist), Mewat, Haryana. For a lease period of 33 years effective from 27.09.2013	27.09.2013	For establishment of the University's Satellite Campus and a Sub- Regional Centre.	No action was initiated on the said land. As per the condition laid down at Sl.No.7, the lessee should put the use of the land within two years from the date of commencement of the lease period.
6	Sambhal, Uttar Pradesh	7.00 Acres at Sambhal, Uttar Pradesh through Gift Deed on 18.04.2012	18.04.2012	College for Teacher Education (CTE)	Boundary wall with concertina coil fencing over the donated land with an estimated cost of Rs.2.06 crores and completed work was handed over by CPWD to University. Thereafter no work has commenced on the land.
7	Patvaw-Budgam, Jammu and Kashmir	100 Kanals Under Khasra No.490 and 4 Kanals 7 Marlas	05-07-2012 and 15-12- 2014	To establish Regional Centre and Satellite campus in Srinagar	An amount of Rs.1,00,62,000 was deposited with CPWD on 31-3-2017 for construction of boundary wall, gate and guard room, but till date only guard room has been constructed.

Further action may be intimated to Audit.

10. Non Approval of Non Teaching Category Posts into Teaching Category Posts and Incorrect fixation of pay of Sri Afroz Hyder Rizvi, Asst. Regional Director

(1) The University convened a meeting of the Executive Council on 25.04.2015 and decided to change the category of the following non-teaching staff members (Regional Directors/Asst. Regional Directors) into teaching category with effect from 05.05.2015 and accordingly, their pay had been fixed, without approval of UGC. Pay fixation arrears were also drawn in respect of these Regional Directors/Asst. Regional Directors. Later on, the University addressed letters dated 29.10.2015, 6.04.2017 and 17.01.2018 for the approval of UGC in respect of the above staff members.

Sl.N o.	Name	Designation	Date of Initial appointment	Place of posting (as on 05.05.2015)
01.	Dr. Md. Arshad Ekbal	Regional Director	01.12.2006	SRC, Hyd.
02.	Dr. Hasanuddin Haider	Regional Director	01.12.2006	RC, Patna
03.	Dr. Abul Barkat	Regional Director	13.04.2007	RC, Mumbai
04.	Dr. M. Aijaz Ashraf	Regional Director	23.07.2013	RC, Srinagar
05.	Dr. Badeeuddin	Asst. Regional Director	07.11.2005	SRC, Hyderabad
06.	Dr. Tariz Imam	Asst. Regional Director	28.03.2008	RC, Ranchi
07.	Dr. Afroz Haider Rizvi	Asst. Regional Director	27.03.2008	DDE

When reasons for not seeking clarification or approval from the UGC prior to their conversion from non-teaching staff category to teaching staff category was called for, it was replied that the conversion of staff from non-teaching to other Academic staff was under consideration with the UGC. The University received a communication from UGC vide letter no. F.48 -9/2017(CU) dated 18.09.2019 stating that the said matter was referred to JCRC Committee of the UGC. The final decision from UGC was awaited. Further, it was assured that the pay would be revised based on clarification received from UGC.

Action may be taken as informed and result of action taken may be intimated to audit.

(2) Further during scrutiny of Service Books and Personal Files it was observed that Sri Afroz Hyder Rizvi, appointed as Asst. Regional Director under *non-teaching category* with effect from 28.03.2008 under the pay scale of Rs.8000-13500 and his pay was fixed at Rs.8,000/-. (Though Sri Rizvi gave representation for protection of his last pay of Rs.8,275/-). Consequent upon implementation of 6th Pay Commission, his pay has been fixed in a Pay Band of Rs.15,600-39,100 with a GP of Rs.5,400, at Rs.15,600 with GP of Rs.5,400/- w.e.f.

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28.03.2008 with date of next increment with effect from 1.07.2009 i.e. Rs.16,230 plus GP of Rs.5,400/-. Accordingly, every year, the above Officer draws increment at 3% and his pay as on 1.07.2014 was Rs.19,690 plus GP Rs.5,400/-. Thereafter, the Executive Council of the University at its meeting held on 25.04.2015, resolved to consider the posts of Asst. Regional Director (who appointed under non-teaching category) as Other Academic Staff Category at par with Pay Band of Rs.15,600-39,100 applicable to Asst. Regional Directors appointed as Other Academic Staff Category with AGP of Rs.6,000/- with effect from 05.05.2015 onwards. Accordingly, the above ARD pay was fixed at Rs.23,550 plus GP of Rs.6,000 (in a pay band of Rs.15600-39100 with AGP of Rs.6,000) by granting 5 additional increments for possessing Ph.D. Degree with effect from 05.05.2015 onwards.

In this regard, it was observed that Asst. Regional Director had acquired Ph.D. award on 6.06.2008 (i.e after joining the service) while in service, hence, while fixing his pay in pay band of Rs.15600-39100 with GP of Rs.6000 under teaching category, he would have been given only three (3) increments instead of five in terms of 6th Pay Commission regulations (even the Officer would have been considered under teaching category, he would only draw three increments as he acquired Ph.D. award during the service only). Further, conversion of posts of Asst. Regional Director under non-teaching category into teaching category could not be taken as fresh appointments.

Incorrect fixation of pay on conversion into teaching category of Sri Afroz Hyder Rizvi, resulted in excess payment of pay & allowances amount to Rs. 1,12,437/- vide Annexure.

Thus, the total excess payment of Rs.1,12,437 for the period from 5/2015 to 3/2019 was brought to notice.

ANNEXURE

- (1) Pay of the Asst. Regional Director as on 1.07.2014 in Pay band of Rs.15600-39100 with GP 5400 is : Rs.19690 + GP Rs.5400
- (2) Pay fixed considering Asst. Regional Director as Other Academic Staff in pay band of Rs.15600-39100 With GP 6000 with effect from 05.05.2015 with Additional five increments for possessing Ph.D award is : Rs.23540 + GP Rs.6000
- (3) Pay has to be considering only 3 increments :Rs.19690 + 6000 = Rs. 25690 + 25690 x 3 increments x 3% = 2320 = Rs.22010 + Rs.6000 as on 05.05.2015.
- (4) Pay as on 05.05.2015 (23540) : Rs.22,010 + Rs.6,000
- (5) Pay as on 1.07.2015 (23540) : Rs.22,860 + Rs.6,000
- (6) Pay as on 1.01.2016 (23540) : Rs.22,860 + Rs.6,000
- (7) Pay as on 1.07.2016 (24430) : Rs.22,860 + Rs.6,000
- (8) Pay as on 1.07.2017 (25350) : Rs.23,730 + Rs.6,000
- (9) Pay fixed in the new scale i.e. as per the 7th pay commission w.e.f. 1.1.2016 at Rs.77,500 instead of Rs.75,200 :

Excess paid amount :-

- (a) Differential Pay & DA from 5.5.2015 to 30.06.2015 : Rs.23,540 - Rs.22,010 = Rs.1,530 x 1.84 (26/31 days) = Rs.2,815 (plus DA at 113% on 2,815) + 3,181 = Rs.5,996
- (b) From 7/2015 to 12/2015 : Rs.23,540 - Rs.22,860 = Rs.680 x 6 months plus DA at 119% = Rs.4,080 + Rs.4,855 = Rs.8,935
- (c) 1/2016 to 6/2016 : Payable Rs.4,51,200 - Paid Rs.4,65,000 = Rs.13,800
- (d) 7/2016 to 12/2016 : Payable Rs.4,74,300 - Paid Rs.4,88,376 = Rs.14,076 (with DA)
- (e) 1/2017 to 6/2017 : Payable Rs.4,83,600 - Paid Rs.4,97,952 = Rs.14,352 (with DA)
- (f) 7/2017 to 12/2017 : Payable Rs.5,02,740 - Paid Rs.5,17,860 = Rs.15,120 (with DA)
- (g) 1/2018 to 6/2018 : Rs.82,200 - Rs.79,800 = Rs.2,400 x 6 months = Rs.14,400 plus DA @ 7% = Rs.15,408
- (h) 7/2018 to 12/2018 : Rs.84,700 - Rs.82,200 = Rs.2,500 x 6 months = Rs.15,000 plus DA @ 9% = Rs.16,350
- (i) 1/2019 to 3/2019 : Rs.84,700 - Rs.82,200 = Rs.2,500 x 3 months = Rs.7,500 plus DA @ 12% = Rs.8,400

Total Excess amount paid = Rs.1,12,437

11. Expenditure in respect of insurance on vehicles

Estate
As per section 146 of Chapter XI of the Motor Vehicle ACT, no person shall use or allow any other person to use a motor vehicle in a public place unless there is in force in relation to the use of the vehicle by persons or that other persons a policy of insurance complying with the requirement of the Chapter. Further, as per 146 (2) sub section (1) shall not apply to any vehicle owned by the Central Government or State Government and used for Government purposes unconnected with any commercial use.

As per statement furnished by the university, there are 12 vehicles under the control of the University. Out of which 8 are in working condition, 1 vehicle is not in working condition and remaining 3 vehicles are condemned. All the vehicles were insured and paid an amount of Rs 1,69,329/- towards insurance by the University. The usage of the vehicles under control of the University is unconnected with any of commercial use. Hence, it may not have been required to insure these vehicles as per Motor Vehicle Act.

On this being pointed out it was replied that it was not possible to run the vehicles without insurance and it would not be possible to transfer these vehicles to other party.

The University may examine whether the MVT Act applies to the vehicles run by them and take action accordingly.

12. **Short-Recovery of Licence Fee amounting to Rs.1,35,804/- in respect of staff members staying in staff quarters**

As per O.M. Letter No 18011/2/2015-pol.III GOI Ministry Urban Development Directorate of Estate dated-18.07.2017, Government revised the rate of license fee recoverable for the residential accommodation available in general pool & also in Departmental pools and revised rates of license fee would be effective from 1st July 2017. The revised rates are as follows-

Types of Quarter	Ranges of living area in Sqm	Rates applicable from July 2017
III	44 to 65	470
IV	59 to 91.25	640
IV Special	59 to 91.25	680
VA	Up to 106 & beyond 106	1190
VB	Beyond 106	1270
VIB	Beyond 159.5	1870

On scrutiny of the information with regard to allotment of staff quarters and recovery of SLF against the allotted quarters, furnished by the University revealed that the License Fee recovered from the allottee of the quarters was less than the prescribed rate. The university did not adopt revised rates which were applicable from 01.07.2017, this had resulted in short recovery of license fee to a tune of Rs.1,17,240 as mentioned in annexure. Further, on scrutiny of pay bill registers in respect of the following staff members, who occupied the quarters earlier than the month and recovery was also shown in the pay bill registers, but the recovered amount was less than the prescribed rate as mentioned above. This had also resulted in short-recovery of the SLF as detailed below-

Name of allottee	Types of quarter	Recovered	To be recovered	Diff.
Dr. Syed Alim Ashraf, Associate Prof.	VIB Duplex	1585x3=4755 875x9=7875 Total=12630	1870x12=22440	9810
Dr. Mohd. Fahim Akhtar, Associate Prof.	VA	500x3=1500 974x1=974 1065x8=8520 Total=10994	1190x12=14280	3286
Dr. K.Riyaz, Medical Officer	V (LQ)	875x12=10500	1190x12=14280	3780
Mr. Haider Hussain, Astt. Museum Curator	III	310x3=630 362x1=362 370x8=2960 Total=3952	470x12=5640	1688
			Total	18564

Action taken in this regard may be intimated to audit.

2. Non-recovery of License Fee

During scrutiny of pay bill register for the year 2018-19 it was observed that though the HRA was recovered from the following allottees of quarters, however license fee was not recovered :-

Name of allottee of quarter	Types of quarter	Rate of SLF	Total	Remarks
Prof. Mohisina Anjum A.A, Research Assistant	IV	470	470X12=5640	Water charges & Elect. Charges were not recovered
S. Shama Parveen, LDC		310	310x12=3720	-do-
K.T Raju Driver-I		310	310x12=3720	-do-
Dr. M. A Sikandar, Registrar	VI Duplex	1870	1870X12=22440	-do-
Sajid Jamal, Controller of Examination	Records not made available to audit			
Prof Shakeel Ahmad, Pro Vice Chancellor	Records not made available to audit			
	Thus, the total non-recovery of SLF is Rs.35,520/- is brought to notice.			

When reasons for non-recovery of license fee, water charges & Electric charges in respect of the above said officials were called for, no reply has been furnished to Audit.

The recovery of license fee in respect of the above officers may be made and remittance particulars intimated to audit.

13. Fixation of pay of Section Officers of the University in the Revised Pay Scales of 7th Pay Commission

Government of India, Ministry of Finance, Department of Expenditure vide Office Memorandum F.No.1/1/2008-1C dated 30.08.2008 communicated revised pay structure consequent on implementation of the sixth pay commission recommendations. The pay of incumbent section officers in the pre-revised pay scales of Rs.6500-200-8500 (S-12) as on 1.01.2006 should be fixed in the revised pay scales in the pay Band-2 Rs.9300-34800 with Grade Pay of Rs.4,200/- as per the fitment table enclosed to the said OM as Annexure-I. In respect of Section Officers appointment through Direct Recruitment on or after 1.1.2006, the entry pay in the revised pay scales should only Rs.13,500/- (Rs.9300 + GP Rs.4200/-) as per Table-2 Part-A Section II of the First Schedule of 6th CPC Gazette Notification dated 29.08.2008. Subsequently, Government of India, Ministry of Finance, Department of Expenditure vide their OM F.No.1/1/2008-1C dated 13.09.2009 communicated the grant of the revised pay structure of Grade Pay of Rs.4600 in the pay band-2 (Rs.9300-34800) to posts that existed in the pre-revised scale of Rs.6500-10500 as on 1.1.2006 and which were granted the normal replacement pay structure of grade pay of Rs.4200 in the PB-2.

During the course of audit, it was observed that the University, even though, did not have recruitment rules and promotion policy so as to define the feeder cadre to promotion posts and differentiate lower posts and higher post, fixed Section Officers pay at Rs.17,140 (Rs.9300 + Rs.4,200) appointed on or after 1.1.2006. This irregular fixation of pay was commented upon by earlier Audit, however neither the pay was revised nor a clarification was sought from UGC in this regard.

On this being pointed out it was replied that the clarification would be sought from the UGC.

Action may be taken as informed and final outcome may be furnished to Audit.

14. Non-implementation of New Pension Scheme in respect of certain employees of the University

As per Notification No. F No. 5/7/2003-ECB&PR dated 22.12.2003, Government of India introduced new contributory pension system for new entrants to Central Government service. The system is mandatory for all new recruits to the Central Government services from 1st January 2004. Each employee who is recruited on or after 01.01.2004 shall pay monthly contribution of 10% of the basic pay & DA from his salary every month towards the contributory pension scheme, and Government will add the same amount to their contributory pension scheme accounts (CPS account called PRAN). The Pension Fund Regulation & Depository Authority (PFRDA) has appointed the National Security Depository Limited (NSDL), Mumbai, as the Central Record Keeping Agency (CRA) to maintain the records of contribution and its deployment in various pension fund schemes for the employees. The SBI, LIC and UTI have been selected as Pension Fund Manager (PFM) for investing the CPS Fund. All the employees coming under the CPS have to apply for PRAN (Permanent Retirement Account Number) allotment which is maintained by NSDL, Bombay.

During the scrutiny of financial statement for the year 2018-19 and related Cash book for NPS it was observed that an amount of Rs 1.5 crore was invested as fixed deposit against contribution received from the employee share and employer share as detailed below-

Receipt		Payment	
O.B	1,14,31,083	Payment to PFRDA	13,58,62,943
Employee contribution	7,34,81,375	transfer from NPS to GPF	38,34,741
Employer Contribution	7,34,67,160	Transfer to university fund	38,34,741
Interest	9,10,651	FDs made	1,50,00,000
Other receipt (Salary payable)	53,484	Bank Charges	103
Total	15,93,43,753	Total Payment	15,85,32,528
		Closing Balance	8,11,225/-

- i) As per the Rule, the amount of NPS both employee share & employer share had to be deposited into PRAN A/c of the concerned employee. However, university invested 1.50 crore in SBI as fixed deposit instead of PFRDA i.e PRAN A/c. On this being pointed out it was replied that amount was invested in fixed deposit due to non-availability of PRAN numbers of certain employees. Further it was replied that the amount would be transferred to NSDL as and when the PRAN numbers are received.

The University did not produce the details of employees whose PRAN Account Number was not received so far.

Efforts may be made to get PRAN account number of the employees intimation to audit.

- ii) Further, the details of interest earned on the amount of Rs.38,34,741 (transferred to the concerned GPF account from NPS), were called for, it was replied that the interest earned on employee share was regulated as per the procedures of the University.

The detailed information in this regard, may be intimated to audit.

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15. Non- Adjustment of Advance

F&A

As per Rule 323 (i)& (ii) of General Financial Rules-2017, 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).

- F&A
- i) During Scrutiny of records it was observed an amount of Rs 3,16,196/- was given as advance on 25.09.2018 for conducting of examinations to Regional Director/ Assistant Regional Director of Distance Education Department. Out of Rs 3,16,196/-, an amount of Rs 1,25,070/- has been adjusted and the balance amount Rs 1,91,126/- is pending for adjustment as on date. The details are as follows-

Name of the officials		Advance drawn	Advance Adjusted	Due for Adjustment
Md. Arshad Iqbal.	Regional Director (RD), RC, Darbhanga	1,70,640	42,750	1,27,890
Dr. Tariqi Imam	ARD, RC, Ranchi	1,11,028	82320	28708
Dr. Abdul Quddos	I/c, SRC Lucknow	34,528	0	34528
		3,16,196	1,25,070	1,91,126

On this being pointed out in audit no specific reply has been furnished.

As per Seventh Central Pay Commission interest free advance i.e Festival Advance and Motor Cycle Advance have been abolished vide O.M dated -07.10.2016. However, as seen from financial statement for the year 2018-19 that an amount of Rs 16,25,209 and Rs 26,62,947/- was pending as on date, for adjustment towards Festival Advance & Vehicle Loan respectively.

When reasons for sanction of such advances was sought though it was abolished in 7th CPC , it was replied that no advances i.e Festival advance and Motor Cycle advance was sanctioned after the issue of O.M, however, the above advance amounts are under reconciliation.

The fact of reconciliation and remittance particulars of the same may be intimated to Audit.

16/ **Retaining of CPF/DCRG/Leave Encashment amount of Rs.4,25,335/- with University**

During the scrutiny of Service Book and personal file of Dr. Mahesh Kumar Vairagi, Joint Registrar, revealed that an amount of Rs 4,25,335 has been received by the University towards Contributory Provident fund, DCRG, Leave Encashment vide letter No. F.4-7(3)/2002/-KVs (Estt.III) dt. 21.06.2007 (on pro-rata pensionary benefits) for the period of service from 18.10.1985 to 07.05.2002 rendered in Kendriya Vidyalaya Sangathan (as the said Official joined MANUU on relief from KVS) as detailed below-

Total amount of CPF	Rs 1,30,739- Management share Rs 1,43,872/-Official share
DCRG	Rs 69,146
Leave Encashment	Rs 81,578
Total	Rs 4,25,335

As per records the official had joined MANUU in the post of Astt. Registrar on 09.05.2012 after he was relieved from the services of KVS through proper Chanel. Further, it was observed in audit and construed that his past service was not taken into account by MANUU, therefore PF amount was kept with University only.

When reason for not settling the pensionary benefits as the official was retiring within 18 months was called for, it was replied that the matter was under active consideration and a Committee had been constituted to review the cases of transfer of past services, transfer of Prorarata -benefits.

The outcome of report may be intimated to audit. University may also review similar cases and action may be taken under intimation to audit.

17. Poor admission of students in Bridge courses

The University had introduced "Bridge Course" for students of Madarsa System of Education from the Academic Year 2016-17 so as to integrate these students into mainstream higher education in all streams of their choice at undergraduate level which will facilitate them to further their academic and professional career. The same was decided in minutes of meeting of 24th Academic Council held on 28.03.2016.

Admissions

Though the Programme of Bridge courses integrating the Madarsa students into mainstream of higher education was an innovative measure initiated by the University, it was observed that only four students (from different Madarsas) were admitted into Bridge Courses (B.Sc.) during the Academic Year 2018-19 when there were 203 Madarsas whose programmes were approved by the University. Even these students were migrated to B.A. Course. No Committee has been constituted to review & to visit the Madarsas to enlighten the benefits of the Bridge Course. Thus, the objective of enabling the Madarsa students enter into mainstream of education was not achieved.

When the actions initiated by the University to enroll more number of Madarsa students in Bridge Courses were called for, it was replied that the University had initiated various steps for enrolment of more number of Madarsa students in Bridge Course (i) through visit of faculty members to various Madarsas/other places to motivate student for admission into Bridge Course, ii) by wide publicity through advertisement in Newspaper/T.V Posters, Pamphlets and Brochures etc.

Efforts may be made to enhance the admission of students in Bridge Courses and result may be intimated to Audit.

18. Campus Recruitment – Observations thereof

Maulana Azad National Urdu University (MANUU) is a Central University, established by an Act of Parliament in 1998 with all India Jurisdiction. Some of the objectives of the University are given as under :-

To increase the student capacity to meet the growing demands of competent manpower in national and international markets;

To improve the quality of life of impoverished millions by producing competent manpower who can contribute for growth of National economy.

During the course of audit, it was observed that the number of Students admitted in various courses during the Academic Year 2018-19 was 2636, out of which 1924 Students appeared in the Examinations. The number of students passed out in various examinations was 1791.

It was, further, observed that only few career (only 4) career counseling programmes were conducted wherein the number of participants in counseling Programmes was very less ranging from 40 to 587.

It was also observed that only few (only 7 Companies were called for) Companies were called for Campus Recruitment Drive. Out of 1791 candidates who passed out the various examinations, only 56 candidates were selected on Campus Recruitment Drive during the year 2018-19. The percentage of recruited candidates when compared to passed out candidates was 3.2% which was very less.

When this was brought to notice it was replied that the University had taken the step to improve the Campus recruitment by introducing Compulsory English and Fundamental in computer Application in all courses, Mass communication & Journalism, Education & Training, conducting Seminar, Workshop, recruitment classes and training & counselling Programme. Further, it was replied that every effort was being made by the Cell to train and assist the students for placement in various regional, national and international companies.

Efforts may be for increasing campus recruitment and Audit may be intimated.

19. Non-adoption of technical up-gradation of Instructional Media Centre TV Studio as per MHRD's Technical Specifications for equipment set up

IMC.

Ministry of Human Resource Development, Department of Higher Education vide Lr.No.F.No.8-1/2015-TEL, dated 11.03.2016 have issued guidelines for development and implementation of Massive Open Online Courses (MOOCs) for the SWAYAM (Study Webs of Active Learning for Young Aspiring Minds). As per the procedure and technical specifications laid down in the letter cited, the programmes should be recorded with high quality (1920 x 1080) video and excellent quality noise free audio and all Video's must have 16:9 Aspect Ratio (Widescreen)., whereas the existing technical equipments at IMC does not support the formats as desired by MHRD's digital platform such as SWAYAM.

During the course of audit, it was observed that the University had taken up an initiative in establishing the Instructional Media Centre (established in 2007) to enrich its Distance and Conventional Education Programmes with media components based on audio, video, radio, TV and multimedia, the Instructional Media Centre produced programmes in SD and the content was stored in DVCAM Tapes whose life was very less. Further, these Tapes are outdated and are not readily available in the market. To keep pace with the latest technology, the Instructional Media Centre has to be updated in consonance with the MHRD's technical specifications as mentioned –

- (1) Transformation to HD/4K and replace the legacy of Standard Definition
- (2) Video tape library has to be replaced with Data Tape/Optical Disc or Hard Drive (preferable tapeless technology)
- (3) Setting up of HD4K Studio
- (4) Providing/Connecting e-Class Room with Regional Centres and Study Centres across the Country, for which e-Class rooms have to be upgraded.

However, it was observed in audit that the equipments installed were in Standard Definition (SD) Tape based Technology, very old and become obsolete now as technology change from SD to HD or 4K.

Further, it was observed that the Media Centre did not have the Vehicle for outdoor shooting and internal coverage's and also to carry delicate equipments for outdoor shooting to protect from the heat, dust, rain etc. which is very much essential to carry equipments for

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coverage with a view to safeguard the government property, even though a driver post was sanctioned and person-in-position available.

When reasons for non-adoption of latest technology and technical up-gradation of equipment of Instructional Media Centre in a phased manner in last five years, reasons for non-providing Vehicle to the IMC though there was a driver post sanctioned were called for, it was replied that initiatives have already been taken to upgrade IMC's indoor and Outdoor equipments with new technology. The proposal for the other equipments especially upgradation of TVStudio, Digital Library and E-classroom would be submitted.

. Progress made in this regard may be intimated to Audit.

20. Non-collection of Security deposit from official handling Stores

Stores Section

As per General Financial Rules 306, Subject to any general or special instructions prescribed by the Government in this behalf, every Government servant, who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it. Security should be furnished in the form of a Fidelity Bond in GFR 17, the security bond should be executed in Form GFR 14. The Administration shall see that the government servant pays the premia necessary to keep the Bond alive, for which the government servant shall submit premium receipt in time. If the government servant fails to submit the premium receipt he shall not be allowed to perform the duties of his post and he shall be dealt with in accordance with the terms of his appointment.

When the particulars of security deposits obtained from officials handling cash and stores in University were called for the University replied that there was no such mechanism of cash handling all transactions were made through banks and hence there is no requirement of obtaining security/fidelity bond.

However, Audit observed that the huge stores were procured by the university and was controlled by the store keeper, therefore, opined that the security deposit needs to be collected from the store keeper handling stores in the University.

Action taken in this regard may be intimated to Audit.

21. **Non-adherence to the Central Educational Institutions (Reservations in admission) Act, 2006–**

As per Section 3 of the Central Educational Institutions (Reservations in Admission) Act, 2006, out of permitted strength, 15 per cent, 7.5 per cent and 27 per cent of seats should be reserved for SC, ST and OBC students respectively.

Admission cell.

During the course of audit, it was observed that the University did not adhere to or conform to the Reservation of Policy of Government of India for SC/ST candidates admissions to various courses conducted during the Academic Year 2018-19. Out of 2,636 students admitted in various courses, only 23 students pertaining to SC Category and 57 students pertaining to ST Category were admitted during the year 2018-19. The percentage of SC and ST category students admitted works out to 0.87% and 2.16 respectively. The number of OBC candidates joined during the year 2018-19 is 1026 which is 38.9%.

When the reasons were called for, it was replied that the MANUU's mandate is to promote Urdu Language and such medium of instruction in the University is Urdu, hence, seats reserved for SC candidates mostly remain unfilled. Further, in the case of ST seats, few candidates mostly from J&K State were admitted.

Reply of the University is not tenable as the number of ST seats were also not filled up during the year and no efforts were seen as made by the University to fill up these seats as per the Act. Further, action on this may be furnished to audit.

22. General Observations on maintenance of records and service books

During the course of audit, it was observed that the following discrepancies have been noticed :-

- ER-I
ER-II
- Already shown
to audit
would be
produced to
next audit
- (1) Notings in Service Books are not upto date and some of the wrong notings in respect of their pay while drawing increments, have been seen, though there was no discrepancy in their payments.
 - (2) Office Orders or due drawn statements whenever they are promoted or their pay had been revised had to be placed either in their Service Books or in their personal files, however, no such orders or due drawn statements or what payment has been released consequent to their revision pay, was seen.
 - (3) There was no attestation by the individuals in their Service Records in token of their verification.
 - (4) No index has been maintained in Pay Bill Registers.
 - (5) As per Rule SR 199 GIO (6), GPF/CPF/NPS account number to be entered on the right hand top of the page No.1 by means of rubber stamp as soon as the official is admitted to GPF/CPF/NPS. On scrutiny of service register, no such recording had been noticed.
 - (6) Non-maintenance of registers showing various fees received/collected from the students.
 - (7) Non-maintenance of EMD/Security Deposit registers.
 - (8) Non-maintenance of advance adjustments registers, MCA/HBA registers.
 - (9) Non-maintenance of increment sanction registers ER-I/ER-II
 - (10) Non-maintenance of Serviceable/Unserviceable articles registers.
 - (11) Non-maintenance of CPWD Deposit registers
 - (12) Non-maintenance of information with regard to various projects received and their status, and regular updation.

Be if controlled
through FB
proper records
being maintained

The above lapses may be rectified and the above said Registers may be maintained under intimation to Audit.

23. Information/ Document not produced

The following information/records were not produced to audit

1. List of articles that have become un-serviceable in the following Pro-forma.

Sl. No.	Name of the Article	Cost of the Article	Date of Purchase of article	Date from which article become un-serviceable/ kept idle	Action taken by the deptt. to dispose off un-serviceable item	Sale proceeds and particulars of remittances to govt. a/c if the article disposed	Remarks
1	2	3	4	5	6	7	8

2. List of vehicles Hired by the Office and expenditure incurred for hire charges from 04/2018 to 03/2019 along with log books in the following proforma:

S.No.	Year	Name of Vehicle & No.	Expenditure incurred as rent	Name of the agency providing Hire vehicle

3. Vouchers and bills in r/o procurement of "Australian Literature" and "American Novel" were not furnished to Audit

4. Information with regard to Research projects –

Records pertaining to Research Projects could not be verified in audit, as the information in respect of research projects is not forthcoming from the University. The relevant information on the research projects for the year 2018-19 along with relevant files may be produced to next Audit.

5. The total expenditure incurred towards hostel accommodation (including expenditure on security personnel and housekeeping personnel, pay & allowances of supporting staff, water charges and electricity expenses) provided to the students and the amount collected towards hostel accommodation during the year 2018-19 may also be furnished to audit.

*purchase
Estate
DDE
Academic
proposals
GMB/boys.*

6. During scrutiny of records, it was observed that the University concluded an agreement with 27 Hospitals towards rendering the services of medical facility to the University staff. As per condition of the agreement, the hospital shall submit an annual report regarding number of referrals received, admitted, bills submitted to the University and payment received. However such Reports, payments to hospitals was not produced.

7. Challan Register, Contingent Expenditure Register, Stock Register, Service Postage Account, LPCs Issued/Received Register, Departmental Inspection Report, Adv. Recoverable Register

8. Records relating to expenditure incurred on printing the following books.

Name of Programme	No. of books available in stock
Certificate course in Food Nutrition	440x3=1320
Diploma in Museology	870x4=3480
Diploma in tourism	951x4=3804
Certificate Course in proficiency in URDU through Hindi	778x3=2334

The above information may be produced to next local audit.

24. Non-conduct of Physical Verification of Stores & Stocks

Stores Section

According to Rule 213 of General Financial Rules 2017, the stores and stock, furniture, equipment, tools and plant and other dead stock of the office has to be got physically verified by a responsible subordinate officer every year and the results of verification got recorded in the stock registers duly indicating whether found serviceable or unserviceable, found surplus or short etc. The Head of the Office has to record the action taken on the results of physical verification in stock registers maintained along with physical verification reports of the office. However, physical verification was not conducted during the year 2018-19. In earlier years also, audit observed that the physical verification of stores was not conducted and the same was brought to notice through various inspection reports.

On this being pointed out, it was replied that the initiation of action was under process to identify and the list out the items of unserviceable articles and idle machinery and equipment lying in various depts./sections/building of the university.

Early action may be taken to conduct physical verification and Audit intimated..

25. Non-conduct of Internal Audit

IAD.

Internal Audit assists an organization to ensure adherence to internal controls by evaluating their effectiveness and efficiency and by promoting continuous improvement. Based on the result of risk assessment, the internal audit activity should evaluate the adequacy and effectiveness of controls encompassing the organization's governance, operations and information system. This should include reliability and integrity of financial and operational information, effectiveness and efficiency of operation, safeguarding of assets and compliance with laws, regulations and contracts.

The University has total sixty-four (64) Academic/Non-Academic departments/Schools/Technical Colleges and Institutes/Regional and Sub-Regional Centers of Directorate of Distance Education. However, no internal audits of the above said departments were taken up during the year 2018-19.

Early action may be taken to conduct internal audit under intimation to Audit.

How
DIRECTOR/CEA

ANNEXURE

S.NO.	Year	Para No	
1	2008-09	5	1
2	2009-10	2,3,4,13,25,29,30	7
3	2012-13	1(A)(B)(C)(D) (F) (G)(H),2,8,	3
4	2013-14	6	1
5	2014-15	1,2,	2
6	2016-17	1,2,4,6,7,8	6
7	2017-18	1,2,3,4,6,7, 8 9,11,12, ,13, 15,16,17, 20	15
8	2018-19	2,4,6,8,9	5

40

19-20 — 25
65
8
57