



Office of the Director General of Audit (Central)
AG's Office Complex, Saifabad,
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F.No. DGA(C)/CEA/Unit-IV/PA/MANUU/IR.2017-18/D-394/2017-18/314 Date: 7.12.2017

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 2017-18.

मैं आपके कार्यालय के 2017-18 का निरीक्षण रिपोर्ट भेज रहा हूँ। कृपया एक माह के भीतर संबंधित मंत्रालय/ प्रधान कार्यालय को सभी प्रासंगिक दस्तावेजों की प्रतियों के साथ इन पैरा (ओं) का जवाब प्रस्तुत करने की कृपा करें।

I forward herewith the Inspection Report on the accounts of your office for the year 2017-18, with a request to furnish replies to paras with the comments of Head Office /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 2017-18.

MANUG
IAC-11, AGD
No. 129
Dt. 4-1-18

Received on
2/01/18

31/12/18

IA
3/1/2018

Yours faithfully,

Sr.Audit Officer/CEA

Registrar's Office
O.W.No.: 1901
O.W.Date: 3/01/18

Inspection Report on the accounts of the Office of the Registrar, Maulana Azad National Urdu University (MANUU), Hyderabad, for the year 2017-18

Dates of audit: 12.10.2017 to 10.11.2017 (21 working days)

PART-I

A. INTRODUCTORY

(i) **Scope of audit:** The accounts of the Office of the Registrar, Maulana Azad National Urdu University (MANUU), Hyderabad, for the year 2016-17, were generally examined and a test check conducted including nominal and number audit under Section 19(2) of Comptroller and Auditor General's (DPC) Act, 1971.

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

(ii) **Personnel:** The following officials held the charge of the post of Registrar of the University, since last audit to 31.03.2017.

Sl.No.	Name of the Registrar	From	To
1.	Dr.Shakeel Ahmed	01.04.2016	30.11.2016
2.	Dr.Shakeel Ahmed (I/C)	01.12.2016	31.03.2017

iii) **General setup and Activities:** The University was established by an act of Parliament (Act No.2 of 1996) on 9th January, 1998, with the objectives, which inter-alia, include:

- To promote and develop Urdu Language,
- To impart education and training in vocational and technical subjects through Urdu medium,
- To provide education through conventional teaching and distance education system and
- To provide focus on women education.

(iii) **Source of Finance and Expenditure:** 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 last three years from 2016-17, and the utilisation of grants/expenditure incurred thereon is as below:

Year	Grants received (C) in crore	Utilisation/Expenditure (C) in crore	Remarks
2016-17	125.89	122.77	Expenditure on salaries was less than the Actual receipts

Iv) Internal Audit: The Internal Audit Department was functioning with one Internal Audit Officer, Three (3) Internal Auditors, one (1) Lower Division Clerk and one (1) Office Assistant for conducting internal audit of total sixty four (64) Academic/Non-Academic departments/Schools/Technical Colleges and Institutes/Regional and Sub-Regional Centres of Directorate of Distance Education. Internal audit for the year 2016-17 was taken up in respect of only four(4) departments. Internal audit mechanism was neither systematic nor adequately strengthened with an annual Action plan to cover periodically in a fixed time frame, internal audit of all the sixty four (64) Department and off-campus centres, in a phased manner. Thus, internal audit system was inadequate and not commensurate with size and activities of the university.

B) OUTSTANDING PARAS OF PREVIOUS INSPECTION REPORTS:

(List enclosed to this Report)

C) PERSISTENT IRREGULARITIES: Non-production of records/information

PART-II

- A. MAJOR IRREGULARITIES: Vide report**
- B. OTHER IRREGULARITIES: Vide Report**

PART-III

TEST AUDIT NOTES: NIL

Engg Section

Section -A

1. Construction of Digital Resource Centre (DRC) – Delay in construction of DRC ~~✱~~ Avoidable expenditure of Rs 55 lakh on CC road.

The University, by establishing the Digital Resource Centre (DRC), intended to create a repository facility of audio-visual programmes developed by IMC, digitized rare books, manuscripts storage with advanced scanning and digital facilities and teaching learning materials produced by the teachers by uploading in repositories and get linked to the National Knowledge Network for usage of others. To create this facility, fund requirement was estimated at a cost of Rs 500 lakh. Accordingly, Administrative Sanction and Estimate Sanction was accorded for Rs 5,44,84,000 (Ground floor and part of First floor) and the University entrusted the work to Civil Wing of BSNL, Hyderabad (August 2012). Subsequently, the University had taken up the construction of the extension of the part of the first floor to Centralized Computer Centre and Digital Resource Centre with a sanctioned estimate of Rs 1,12,25,000.

a) **Delay in completion of the DRC:** The work was taken up by BSNL and building was constructed for total plinth area of 2888 sqm including 552 sqm of parking area. The work commenced in January 2013 and scheduled to be completed by January 2014. Audit however observed that the work was completed by October 2014. The reasons were not available with the University. Part of first floor was entrusted in July 2013 with a stipulation to complete the work in December 2014 but the work was completed in February 2015. The part of the first floor also completed simultaneously with main work and the building was physically handed over in April 2015. The entire building along with part of first floor constructed in Phase II was taken over in April 2015 indicating that there was delay of more than one year showing that there was no proper phasing of the work. When the reasons for delay in completion of the work since the delay in effect is deprival of facilities to the students, the University replied stated that the reasons, if required, would be obtained from BSNL along with action taken, if any, for delay in completion.

Reasons may be obtained and audit may be intimated.

b) **Functioning of DRC:** Achievement of the University's objective of its intended use as repository facility of audio-visual programmes developed by IMC, Digitized rare books, manuscripts storage with

advanced scanning and digital facilities, teaching learning materials produced by the teachers by uploading in repositories and get linked to the National Knowledge Network for usage of others. Relevant records of infrastructure facilities, progress of digitalization were called for Audit. If the infrastructure is not sufficient to produce the intended results, reasons for shortfall in target of establishment of infrastructure such as servers, scanners, internet connection were also called for.

No documentary evidence was furnished by the University.

c) Avoidable expenditure of Rs 55 lakh on CC road: Meanwhile, the work of providing and laying of Cement Concrete road for the approach for the DRC was taken up. The road was proposed (October 2014) with an estimated cost of Rs 1,50,79,000. The CC road construction commenced in April 2015 with a stipulation to be completed by August 2015. The CC road was completed in January 2016. The CC road was stated to have been completed in January 2016 except for some minor finish work.

Audit observed that the University had two options for providing approach road to DRC building to connect existing road from CPDUMT hostel side; or from two sides (i) one side from CPDUMT hostel and (ii) from Polytechnic College side from other side. The cost of the CC road from CPDUMT side estimated at Rs 95.64 lakh while the cost of the CC road from both sides was estimated at Rs 150.79 lakh. The University had taken up the work on both sides of the building; one side connecting the existing road towards CPDUMT and on other side connecting a road on Polytechnic college side on the reasons that the approach road on polytechnic side would be useful for DRC building and other buildings coming in future.

Audit however observed that since the width of the carriage way is 7 meters and approach road from CPDUMT was only 100 meters while the approach road from both sides is 300 meters length, execution of the approach road from both sides with a cost of Rs 150.79 lakh on the reasons that one side approach road serves future needs led to avoidable expenditure of Rs 55 lakh as the building can be accessible connecting existing road towards CPDUMT side with a cost of Rs 150.79 lakh. The cost difference is worked out to Rs 55 lakh (Rs.150 lakh – Rs.95 lakhs). Audit further observed that justification for execution of rigid pavement was not based on the study of traffic and economical efficiency of comparing with bituminous roads provided in other parts of the campus. The assessment of design traffic was not available with the University for arriving width, thickness of the road of 150mm CC pavement with M-25 over a base of

100mm thick CC 1:5:10. Roadwork with high rated items of concrete without scientific assessment of its requirement is injudicious. Further, Audit sought the Quality Control Assurance reports, if any, indicating the thickness, strength of the concrete and acceptance of the work.

The University in its reply stated that there was proposal to construct CS&IT College adjacent to the DRC building. Hence it was proposed to have approach road from two sides instead of one side and accordingly 2nd proposal was approved. Further it was also mandatory to have unhindered approach road on all sides for Fire Safety norms. Hence the additional cost is not infructuous expenditure rather essential expenditure for long term planning. Now the University, got budget allotment for construction of CS&IT building and construction is going to start shortly. It was further replied that the approach road is having steep gradient due to topography of the site. In order to withstand the impact load of the moving vehicles due to sudden braking on sloped roads, it was proposed to have rigid CC pavement instead of flexible bituminous surface. As the work was of minor nature, the necessity of conducting Traffic and Economic feasibility surveys was not felt by the University. The road width and thickness and grade of concrete were decided based on the experience of BSNL and Engineering Section. BSNL is having experience in construction of buildings that includes Civil & Electrical components and external services like approach roads, storm water, Sewer drains.etc. For quality assurance, the University replied that BSNL has its own quality assurance mechanism and conduct tests as per CPWD manual provisions. Quality assurance reports are their internal documents are not available with the University.

The reply was not acceptable as the road width was seven meters and can be used by internal traffic in two way lanes with the road encircling the building, the DRC was fully accessible from CPDUMT side. Hence, taking up of work on polytechnic side also on the ground that it will cater to the needs of future buildings resulted in infructuous expenditure.

Engg
Section

2. Excess Deposit/blockade of fund and loss of interest – Rs.3,85,59,532/-

Administration sanction for the work of “ Construction of POLYTECHNIC building” was awarded in July 2014 for Rs.27,15,46,000/- and the work was entrusted to BSNL. An amount of Rs.5,43,09,200/- was deposited with BSNL in July 2014 being 20% of preliminary estimate of Rs.27,15,46,000/- submitted by BSNL.

Scrutiny of records revealed the work was not grounded.

When the reasons for not grounding the work by BSNL, details of amount refunded and whether efforts were made to get the above work done through CPWD, the University replied that the land (2 acres) on which the proposed Polytechnic Building construction is to be taken up is a leased by Bangalore University for 30 years upto the year 2029. At the time of taking up the construction work it was expected that the lease would be extended. However, Bangalore University has not agreed for extension of lease. Further, as per Bangalore Development Authority (BDA) the norms for minimum width of the road should be 18 metres for college and higher education institutions. The actual approach road to this site is 7.09mtrs only. At the time of entrustment of the work the norms of BDA has not come to the notice of the University. The work was withdrawn on 27.10.2016. BSNL has refunded RS,4,67,58,280/- on 26.05.2017 leaving a balance of Rs.75,50,920/-.

Further, it was observed that as per clause 13 of the agreement with BSNL an advance deposit of 10% of the estimated cost of the work has to be deposited which amounts to Rs.2,71,54,600/- (10% of Rs.27,15,46,000/-). The University deposited Rs.5,43,09,200/- being 20% of the estimated cost instead of Rs.2,71,54,600/- being 10% of estimated cost (Rs.27,15,46,000/-) which resulted in payment of excess deposit/blockade of fund of Rs.2,71,54,600/- (Rs.5,43,09,200/- minus Rs.2,71,54,600/-) and loss of interest of Rs.1,14,04,932/- on Fixed Deposit {Rs.5,43,09,200/- @ 7% (approximately 7% bank interest on fixed deposit for 3 years from August 2014 to August 2017)} had the amount been deposited in the bank as Fixed Deposit.

CIT, MANJU

Section B

3. Wi-Fi project services - delay in execution of the project resulting in deprivation of the wi-fi facility for seven months against the full payment of Rs 7.83 Crore

a) **Non achievement of objective of Wi-fi services:** The University main campus is located in Hyderabad and spread over an area of 200 acres covering academic, administrative and amenities blocks. The University initiated the Campus Network Program during XII Plan period covering then existing nine buildings. During the First phase of XII Plan, the University initiated Secured Data Network (Wi-Max connectivity with indoor Wi-Fi) in the year 2012. The University proposed Wireless secured broadband infrastructure that is standards-compliant (WiMAX and Wi-Fi) for Fixed and Mobile support for classroom connectivity, campus wide connectivity wide area neighbor wireless broadband services. In addition, the products support roaming and handover to Wi-Fi providers. The infrastructure, as stated in the Techno commercial proposal for Campus Wide Area Network, was simple to maintain and operate and also sophisticated enough to meet demands of 21st Century educational organization.

A purchase order was placed with NICS (National Informatics Centre Service Inc.), New Delhi to execute the work. The purchase order (January 2013) was issued towards supply and installation of secured data network (42 items) to be completed in 90 days from the date of purchase order with the penalty clause of delay in completion. The NICS had agreed to provide Wi-Fi services for both inside and outside access facility for the identified nine buildings. The University executed the project at a cost of Rs 7,82,97,255 by PO (23rd January 2013) issued to NICS, New Delhi. The University recorded that all the equipments are installed properly and running successful on 31st December 2013.

It may be observed that the installation of the project was finished by 31st December 2013. Audit observed that as per the purchase order, the stipulation of completion of the project was 90 days from receipt of the purchase order which was by April 2013. A penalty clause was included in the purchase order stating that the University reserves the right to impose penalty of maximum five per cent of amount of purchase order upto next 30

days and further serious action may be initiated. After expiry of 30 days period the penalty charges shall be at the rate of five percent increase for every 30 days of delay in completion of the project. Audit observed that there was no record of reasons for delay.

In reply, the University stated that in first phase there had occurred a deviation of time schedule and accordingly executing agency was penalized by NICS I.

Audit however observed that the University had stated that the expenditure incurred on these works was full value of the purchase order of Rs 7,82,97,255. The expenditure did not reflect the penal receipts from NICS I as stated above. Delay causes deprival of the wi-fi facilities to the users by more than seven months.

During the second phase of XII Plan period, the MHRD initiated the Campus Connect Project of the NMEICT. The University at the initiation of MHRD and UGC entered an MoU with the NICS I to facilitate the implementation of Wi-Fi Network in MANUU Campus under Campus Connect Program of the NMEICT. Then the NICS I identified empaneled vendor WIPRO to execute the Passive Network (Optic Fiber Cabling) for 10 buildings requiring 100 per cent coverage and three buildings requiring partial coverage.

Meanwhile the Ministry of HRD instructed (January 2017) to place the orders with RailTel for provision of Wi-Fi services on the OPEX model as decided by the Ministry. However, the University had not placed purchase order for Wi-Fi through OPEX model on M/s RailTel. However, the University, which had undergone MoU with NICS I which is assigned the work to WIPRO, had proceeded with the execution of the Wi-Fi Services. The University further estimated Rs 483.57 lakh and sought (February 2017) funds for Rs 355.62 from UGC for implementation of passive network. The NICS I has raised two proforma invoices of Rs 77,47,974 for Passive LAN items and Rs 24,03,567 for Servers and UPS totaling to Rs 1,01,51,541 stating that the project would be expedited. Audit however observed that as per the decision of the MHRD meeting on 30th June 2016, only 80% advance shall be released to NICS I for placing work orders. Money was paid on 31st March, 2017 against proforma invoices dated 28th July 2016 valid upto 27th October 2016 in full at Rs. 1,01,51,541. Since the passive network was essential for active network, the present status of the Passive Component (LAN) was sought by the Audit as the no progress of execution of the purchase order was observed.

Audit further observed that the MHRD directed the University to get the Wi-Fi services from the RailTel on OPEX Model. However, Ministry has communicated (August 2017) that the provision of Wi-Fi services by M/s RailTel was cancelled as the University did not place purchase order to RailTel on the ground that the University is already covered with Wi-Fi under the Agreement with BSNL until 2019. Audit observed that the University had preferred NISIC. The action of the University had led to the cancellation of the provision of Wi-Fi services by the RailTel which was through OPEX model. The second phase of work for Active network under Campus Connect program is not yet started despite the deposits have been made to NISIC.

The University, in its reply, stated that keeping in view of the continuation of further active network components, payments of Rs 1,01,51,541 was made in full and work is yet to commence. It was also replied that RailTel's Opex Model was not considered as more than two third of the campus was of the University is under Wi-fi.

The reply was not acceptable as the deposits were made against the purchase invoices which are one year old as of now with a possibility of obsolescence of electronic equipment and software. Further, payment was made in full for placing purchase order resulted in over deposits of Rs 20 lakh. As the wi-fi services require the passive and active components are installed and functioning, due to the poor phasing and poor monitoring of the activities, the University could not get the services as required under **Campus Connect** programme. It may be noted that under the Campus Connect programme the University intended to be connected through WIFI network. The objective of all the classrooms, libraries, laboratories, hostels and places frequented by the students are not connected through a secured WIFI hotspots providing access to the educational and information resources to the students on 24x7 basis.

b) Compliance of GIGW: Government of India directed (April 2017) that website of all Ministries/Departments and organizations are required to be made compliant with standards laid down in the Guidelines for Indian Government Websites (GIGW). A compliance status report was required to be sent to Government of India. If the University complied with the guidelines of Government of India, the copy of the compliance status report sent to Government of India were sought.

The University, in its reply, stated that security audit compliance of the existing website is communicated to NIC. Certificate was awaited. Compliance to GIGW is under progress.

Engg
section

4. Unspent balances with executing agencies – deprival of availability of money coupled with loss of interest Rs 31.15 lakh.

Audit observed that huge unspent balance amount is idling against the following work which has already been completed and taken over by the University. However, these balances were remained with the executing agency for long time.

Name Of Work	Unspent Balance (Rs In Lakhs)
Vertical Extension Of 2 Floor Over Polytechnic Building At MANUU Campus , Hyderabad . (S.NO.1398)	267

It may be noted that due to idling of the money, the University was prevented from utilizing the money on priority projects thus depriving the students of their infrastructure facility and loss of interest that may accrue if the money was in the accounts of the University. Audit observed that Administrative sanction made in April 2014 for Rs 8,82,81,000. While the work was scheduled to be completed in May 2015, the work was actually completed in September 2015. The deposits made upto May 2015 was Rs 5,88,54,000. The total expenditure on the work incurred was 6,15,83,458/-. However, further deposit of Rs 2,94,27,000 was made even in December 2015 as balance payment though the amount due was only Rs.27.29 lakhs. Unspent balance of Rs 267 lakh was refunded by CPWD after a gap of 14 months from the completion of the work in September 2015.

UGC stipulates that the unutilized grant, if any, should be refunded to UGC along with a simple interest @ 10% per annum from the date of drawl to the date of refund. Hence the action of the University in not assessing the actual requirement and depositing with the executing agencies in excess of requirement resulted in deprival of money on hand and loss of interest of Rs 31.15 lakhs.

Engg. sec

5. Unspent balances with executing agencies – Engineering Work shop at MANUU at Gachibowli.

It is observed that huge unspent balance amount was idling against the work and this balance was remained with the executing agency for long time. In August 2017, the CPWD Hyderabad had returned Rs one crore through a cheque for settlement of deposit works balances under "MH 8443 Civil Deposits". The unutilized amount deposited with CPWD for construction of the Workshop for MANUU at Gachibowli, Hyderabad was returned after long time of five months (March 2017 to August 2017). It may be noted that due to idling of the money, the University is prevented utilizing the money on priority projects thus depriving the students of their infrastructure facility and loss of interest that may accrue when the money is in the accounts of the University. Audit further observed that the PE was sanctioned in April 2014 for Rs 7,55,30,000 crore against which Rs 2,51,76,000 was initially deposited with CPWD during the March 2014. The University revised administrative sanction to Rs 6,99,56,000 and was accorded in July 2015.

The University, in its reply stated that due to site condition and requirement of polytechnic the estimate is modified twice. It was further replied that the work was physically completed on 17th March 2017 and unspent balance of Rs One crore was refunded to University after settlement of bills on 21-08-2017. The settlement of bills required minimum 3 to 6 months. Hence there was no idling of funds with CPWD.

It can be observed that the deposit of Rs 2.51 crore was idle for fifteen months and Rs One Crore for five months after the completion of the work.

UGC stipulates that the unutilized grant, if any, should be refunded to UGC along with a simple interest @ 10% per annum from the date of drawl to the date of refund. Hence the action the University in not assessing the actual requirement and depositing with the executing agencies in excess of requirement results deprival of money on hand and loss of interest of Rs 35.64 lakh.

Engg. sec

6. Review of Works Records – Foreclosure of the work of construction of 8 Nos of staff quarters for MANUU at Bangalore – Arbitration

The work of construction of 8 staff quarters for MANUU at Bangalore was foreclosed. The University, requested (6-6-2016) CPWD to submit the reconciled expenditure statement, final bill copy and reasons for deviation of work if any over the revised estimate along with detailed justification. Requested documents were not received from the CPWD/Bangalore (February 2017). It was informed (January 2009) by the Executive Engineer, Bangalore Central Division II, Bangalore that the work of Construction of 8 staff quarters for MANUU at Bangalore was foreclosed and the contractor has gone for arbitration. The role of the University in the arbitration proceedings and a copy of the MOU entered with the executing agency were called for to verify the role of the University by Audit.

In reply, the University stated that CPWD has appointed Sole Arbitrator. Subsequently, the CPWD, Bangalore has not updated the University about the arbitration proceedings and further developments of finalization of the arbitration case and payment of award if any made to the contractor. The details would be furnished to audit on receipt from CPWD Bangalore.

The outcome of the proceedings may be intimated to Audit.

Engg. sec

7. Construction of Part First floor and Second floor over Gulzar Girls Hostel at MANUU campus, Hyderabad –improper planning resulting in avoidable expenditure of Rs 15.65 lakh.

The work of construction of vertical extension of Part First Floor and Second floor over the Gulzar Girls Hostel at MANUU Campus, Hyderabad has been taken up by the University (March 2017). Audit observed the following:

Administrative Sanction was accorded for Rs 8,63,06,000 for this work and 1/3rd of sanctioned amount Rs 2,87,68,700 was deposited with CPWD, Hyderabad (March 2017). The work was taken up to accommodate more number of students. While sanctioning the work, the UGC stated¹ that the Universities may prioritise construction activities to attract good teachers to

¹ FNo.1-1/2012(CU), Dated 30 March 2017 of UGC

join the University. UGC also stated that the University shall have a detailed master plan which should be followed up systematically and executing the construction work of new buildings in a phased manner.

Gulzar Hostel with 125 rooms and capacity to accommodate 375 students, has been made operational during 2015-16 only². Within a year, the University has proposed for expansion of the Hostel and the work of expansion of Hostel was taken up during 2016-17. This indicates that there was lack of planning in prioritization of the construction works in the University. This will have negative impact on multiple ways. Since the work was a vertical expansion and scheduled to be completed in a year, the students who are already residing are put to unnecessary discomfort by restricting their movement for their safety, exposing them to noise, dust and unsafe environment for a year which will have further impact on their concentration on studies. Further, as observed during the execution, elevation boxes were started cracking and it resulted in leakages and damp patches appearing in the rooms thus causing further inconvenience. This improper planning also results in dismantling of the structures on the first floor. Further, the terrace slab will now be on 2nd floor hence the water proofing need to be done again to this floor. The cost of dismantling of water proofing treatment as per CPWD agreement is Rs 2,77,605 and amount paid in the already executed work towards for water proofing work was Rs 1287648/- (Area 2104 @Rs612/-per 5 sqm i.e.,Rs 1287648). Improper planning has resulted in avoidable expenditure of Rs. 15.65 lakh(Rs 2,77,605 + Rs 12,87,648)

The University, replied stated that works were taken up in phased manner as and when funds are made available by the Government/UGC. The buildings/hostels are planned/designed taking into account future expansion of the University. Accordingly, Gulzar Hostel was designed for ground plus five floors and with available funds, ground plus part of first floor was taken up during 2013-15. The building was taken over and put to use during 2015. After getting funds in 2016-17 further floors are taking up. As the funds are made available in phased manner and works are also taken up in phased manner and hence it was unavoidable to cause some inconvenience to the inmates. However proper precautions and safety measures are made by providing barricades with polythene sheets and GI sheets. It was further replied that the dismantling of the water proofing treatment was unavoidable for taking up vertical extension.

² Page 5 of XVIII Annual Report

*Engg. sec***8. Construction of polytechnic Building at MANUU, Gachibowli - Arbitration**

The work of Construction of Polytechnic Institute Building at MANUU Campus, Gachibowli, Hyderabad has been completed by CPWD, Hyderabad under Deposit Works and taken over by the University (June 2010). However, during November 2016 the CPWD Hyderabad sought to deposit Rs 16,47,399 over an arbitration award on this work. It was noted by the University that the CPWD had sought legal opinion and a case is before Hon'ble City Civil Court, Hyderabad (November 2016).

The University replied that information whether or not the arbitration award was paid to the contractor and the status of the case is awaited from CPWD and will be furnished to audit separately.

The outcome of the case may be intimated to Audit.

*Finance section***9. Diversion of grant funds to FDRs**

As per the guidelines of UGC governing release of "General Development Assistance (also known as Plan Grants)" under XII Plan, the sanctioned amount should be utilized for the purpose (viz., Construction / renovation of buildings, campus development, staff, 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 drawl to the date of refund.

As seen from the FDR register, the University has been keeping the Plan grant funds as FDs in banks as Short term deposit and encashing them on maturity dates. Audit observed that an amount of Rs. 3,99,96,000/- (in three 91 day FDRs of 1,33,32,000 with Andhra Bank) was invested on 20.2.2016 as FD. Further, an amount of Rs. 7,99,92,000/- (in eight 181 day FDRs of Rs. 99,99,000/- each with Canara bank) was invested as FD on 22.2.2016 drawing from Plan Grants. The FDs were realized on 27.7.16 and 24.11.16 respectively along with a total interest of Rs. 56,34,892/-. As the FDs are realized and brought into Plan Grant account, the balance in the

relevant plan grant Cash book stood at Rs. 11,72,68,824 and was available with University as closing balance to the end of March, 2017.

The University replied that the plan grants, to a large extent, are meant to incur expenditure towards development activities like construction works, procurement of capital assets like books, equipment, furniture and fixture, etc the UGC released the plan grants on the basis of pace of expenditure, the university has been incurring. The grant cannot be spent immediately as it involves requisite time to follow the procurement procedure like obtaining administrative approval, tendering, etc. Hence, the funds are not accumulated without utilization. It was further replied that there is no diversion of plan grants are invested in short-term deposits for the time gap between the receipts of the grants and its utilized. The XII plan period was extended upto 30-9-2017. The unspent as on 1-10-2017 is Rs.16.92 lakhs only. This will be refunded to UGC at the time of settlement of account for XII plan grants.

A time frame was to be evolved for utilization of the grant within such a time frame for efficient management of finances. The details of refund may be intimated to Audit.

Engg. section

10. Delay in commencement of the academic activities in Multi-Purpose Academic Building at Darbhanga.

For Construction of Multi Purpose Academic building (CTE building) at Darbhanga in Bihar, a total 7.3 acres of land was acquired and construction of Multipurpose Academic building was completed in January 2017 by EZ-II, Central public works Department, Patna, with an expenditure of Rs 538.45 lakh. The schedule date of completion communicated by the CPWD was 13.01.2017 and the building was completed physically by Scheduled date. However, the buildings were not taken over by the University until August 2017 due to minor rectification works conveyed by the University.

Thus the failure of the University in taking up the issue of the rectification works within the scheduled date of completion resulted in the dealy in deprival of facility of new construction to the students for 6 months.

005/
Purchase**11. Procurement of Self Learning Material more than required Rs 36.70 lakh by Centre for distance education**

During scrutiny of the stock account of the Self Learning Material (SLM) it was observed that the SLM has been procured for issue to students. It is however observed that books have been procured in excess of the requirement consistently. During a test check of SLM procured for BA and B.Com revealed that the percentage of excess procurement of the SLM, the excess procurement has been observed high as 225 per cent.

The excess procurement and longer storage results in physical damage on one hand and obsolescence of the content on the other hand finally result in wasteful expenditure of Rs 36,70,125.

The University, in its reply, stated that the requirement of study material (subject wise) shall be arrived based on the previous year's admissions. It was further replied that the stock available shall be utilized for the next academic year as there is no change in the syllabus. However, observation of the audit is noted for future guidance.

The compliance of distribution of SLM may be intimated to audit.

CIT | Purchase

12. Loss of electronic equipment due to non maintenance of power back up

Scrutiny of records of CIT revealed that UPS installed in the University were becoming fault frequently in hostels, health centers, staff college, CPDUMT, school of languages, school of arts and Social Sciences, Lectures Quarters, Professor Quarters, VC, PVC, FO and VIP Guest house. From a test check of working of electronic equipment in CIT it was observed that UPS installed even in server room of the CIT were not working during the February 2017. As UPS was not working (May 2017) in CIT, three Ethernet routing switches have gone faulty due to electrical fluctuating requirement of switches which require replacement at a cost of Rs 80000 per Switch.

The University, in its reply, stated that faulty routing switches are irreparable and at present managed with small switches as an adhoc arrangement. Procurement of the switches is under process. The

S.NO	TITLE	COST OF INDENT	OB	BOOKS RECEIVED	TOTAL	ISSUE	BALANCE	ISSUED COMPLIMENTARY /DAMAGE	BALANCE	REQUIRED ROUNDED OFF	RESULTANT EXCESS	PER CENTAGE	COST OF PER BOOK	EXCESS COST
1	001-URDU PART I	445340	6350	14000	20350	9332	11018	40	10978	10000	10350	104	31.81	329233.5
2	002-URDU PART II	655694	7250	13000	20250	9332	10919	40	10878	10000	10250	103	50.44	517010
3	003-ENGLISH	515900	8190	14000	22190	11582	10608	25	10583	12000	10190	85	36.85	375501.5
6	006-ECONOMICS	61656	1190	800	1990	848	1142	22	1120	1000	990	99	77.07	76299.3
7	007-HISTORY	619200	5750	8000	13750	8988	4762	30	4732	9000	4750	53	77.4	367650
8	008-POLITICAL SCIENCE 103	613740	3500	10000	13500	6286	7214	20	7194	7000	6500	93	61.37	398905
10	010-SOCIOLOGY	416050	1490	5000	6490	1880	4610	15	4595	2000	4490	225	83.21	373612.9
11	011-URDU BOOK I 106-1	519990	4990	15000	19990	8357	11633	25	11608	9000	10990	122	34.67	381023.3
12	012-URDU BOOK II 106-2	508960	4690	16000	20690	8357	12333	25	12308	9000	11690	130	31.81	371858.9
15	019-ARABIC LANGUAGE	20935	1250	1000	2250	522	1728	25	1703	1000	1250	125	20.94	26175
16	EE- ENVIRONMENTAL STUDIES	379484	8090	14000	22090	11582	10508	65	10443	12000	10090	84	27.11	273539.9
40	41-SOCIOLOGY 305-1	187470	370	3000	3370	1851	1519	17	1502	2000	1370	69	62.49	85611.3
41	42-SOCIOLOGY 305-2	216240	300	3000	3300	1851	1449	17	1432	2000	1300	65	72.08	93704
													Total	3670124.6

University further replied that all UPS installed for Wi-Fi connections were looked after by CIT/CS&IT. However, UPS procured by Purchase Sections were under AMC/warranty. However, after requisition for repairs/AMC the same was processed. It was further replied that undertaking AMC for all the UPSs installed at Headquarters office is under process.

Final action may be intimated to audit.

CIT. MANUU

13. Deficiencies in execution of work of automation and e-governance in MANUU – Non initiation of steps complying UGC guidelines.

a) Delay in automation due to non compliance of purchase order by agency: A purchase order dated 24th April 2014 was issued for purchase, supply and install integrated Automated Module Software Solutions to automate all the process of the University through IT Cell was issued to Swetha Solutions. The purchase order includes Web Administration, Course Management, Admission Management, Fee Management, Examination, Finance & Accounting, File Tracking System, Establishment and Recruitment, Distance Education, Student Management and Purchase Management. The value of the purchase order was Rs 14,95,000. The scope of the work envisages the design, development, customization and implementation of end to end integrated "AUTOMATED ADMINISTRATIVE MODULE" to automate all the processes of the University on web based software.

Automation work orders were given (24th April 2014) to M/s Swetha Solution was to be completed within one year time in phased manner. Further, the University noted (March 2017) that nothing was done by the April 2015 by the Agency and the action taken on the Vendor was not on record. Audit further observed that the same agency, Swetha Solution, was also awarded (3rd May 2014) work order to develop Admission software and provide related services. Similar orders were also placed during 2015 and 2016. Audit observed as the no work was done in fulfillment of the purchase order dated 24th April, 2014, instead of penalizing, the University had given new purchase orders.

The University replied that M/s Swetha Solution did not perform any work in the stipulated time against the work order dated 24th April 2014 and as such no payment was made for the assigned job. Meanwhile, the admission process, fresh tender was invited on-line admission related services that

included the earlier work as a small part. Incidentally, same vendor was selected and a comprehensive work orders was issued in May 2014. Their work was found satisfactory and therefore, the work order was repeated for the years 2015-16 and 2016-17.

It was further replied that Automation of result processing, result declaration and result publishing modules have been completed through the software developed in-house. Customization and integration is in progress.

Reply was not acceptable as the work order placed dated 24th April 2014 had included several modules as above at the quoted rate of 14.95 lakh, was not complied by the Agency. As a result, the University compelled to reissue tenders and consequently the University is still not able to complete the integrated software. Besides delay, in the absence of not providing the cost of the developed modules by the agency, Audit could not quantify the monetary loss to the University for re issuing the purchase orders subsequently.

b) Non initiation of steps as per UGC guidelines: As envisaged in UGC Guidelines on Safety of Students on and off Campuses of Higher Educational Institutions, Biometric way of marking student attendance, both in Institutions as well as hostels, can be an effective way to overcome proxy. Such digital mechanism can enable HEIs to keep an eye on a student's movement and whereabouts in failsafe manner. In the light of development of admission module and integration with other modules, audit observed that there was no initiation of steps by the University in the direction of UGC guidelines.

The University, in its reply, stated that the respective matters are being looked after by Dean Education & Training, Provost, Directorate of Admissions and Examination Branch, to ensure the referred measures. However, CCTV cameras are installed at the Headquarters and being installed at Satellite Campus. The University further stated that since the comprehensive integrated software covering all areas of automation is still in progress, Software related to the safety of students on and off campus of MANUU, biometric attendance of students for classes and hostels etc being developed in-house and shall be integrated when all modules are completed.

The progress in this regard achieved may be intimated to Audit.

Admission
Cell**14. Expenditure incurred on 6th Convocation of MANUU – observations on payment vouchers**

Scrutiny of vouchers listed below pertaining to expenditure incurred on arrangements for 6th Convocation of MANUU held on 26th December 2016 revealed absence of Proper Internal Controls as detailed in the subsequent paragraphs.

Sl.no.	Vr.No/date	Amount Rs
1	1101/29.12.2016	766000
2	1038/4 dt 31.3.17	371858
3	1038/5 dt 31.3.17	419228

A) Huge advances paid in cash in excess of actual requirement:

According to Rule 292(2) of General Financial Rules 2005, the adjustment, along with balance if any, shall be submitted by the Government Servant within 15 days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary.

Scrutiny of records revealed the following advances drawn for conducting the convocation on 26.12.2016 were still pending recovery.

Amount of advance Rs.	Actual expenditure Rs.	Amount Remitted/Date(Within due date)	Amount Remitted (After due date)	Balance pending recovery
950000	371858	516000 28.12.2016	---	62142
700000	419228	---	280372	400
1650000	791086	51600	280372	62542

Pending balance amount of Rs.62542 may be recovered from their salaries under intimation to audit.

B) Observations on expenditure incurred on Catering – Rs.9.66 lakh

- i. Advance payment of Rs.2.00 lakh made to the Caterer without obtaining Security Deposit:

An amount of Rs.9.66 lakh paid towards providing lunch on the occasion of 6th Convocation to M/s. Mughal Caterers. As per Rule 172 of GFRs while making advance payments to the private firms, adequate

safeguards in the form of bank guarantee etc. should be obtained from the firm. Further, the advance payment should not exceed 30% of the Contract value. It may be observed from the proceedings pertaining to Vr.No.1101 dated 27.12.16, it was proposed to release an amount of Rs.5,37,600/- to the caterer towards 40% of the estimated amount as advance, duly obtaining a bank guarantee as security. However, subsequently, as per the request made by the Contractor, the University reversed its decision and made an advance payment of Rs.2.00 lakh to M/s. Mughal Caterers on December 2016, in cash, without insisting on production of bank guarantee or any other security in violation of the GFRs.

ii. Non-production of proper voucher:

The Invoice supplied by the Caterer amounting to Rs.9.20 lakh plus 5% VAT of Rs.46,000/- cannot be accepted as Bill date and Serial Number on the bill are not available.

C) Non-deduction of IT and other observations:

Vide Sub-voucher no. 18 of Voucher no. 1038/4 dated 31.3.17, an amount of Rs.70,000 claimed towards payment made to one M/s. Salahuddin Aqeel for Mementoes for President, Governor and Deputy Chief Minister. As per **Section 194J of IT Act**, Any sum paid by way of Fee for professional services exceeding Rs.30,000 during a financial year attracts TDS @ 10%. However, no such deduction was made by the University from the amount of Rs.70,000/- paid to the Agency.

In respect of non-obtaining of performance security, the University replied that the caterer has been asked to furnish the security for the supply in the purchase order itself issued on 20.12.2016. Due to demonetization Bank Guarantee, could not be obtained, hence the request of the supplier for release of minimum requirement of Rs.200000 towards payment to the petty vendors for fresh vegetables, cereals etc. was not offered. The reply was not acceptable as this situation would have been avoided had the University initiated the proceedings well in advance.

In respect of defective voucher, while accepting the audit observation, the University replied that since the bill contains the TIN number the same has been admitted further, the bill was paid in F and A on proper scrutiny however, non-availability of authenticated noting of the F and A would have missed out due to oversight.

On pointing out, the University replied that in the instance case, the work carried out by Mr. Salahuddin Aqeel was an artistic/creative work i.e., oil painting on canvas but, not his profession. Hence this payment does not fall under the item for deduction of income tax at source in Sn.194J. Reply is not acceptable as the person in question is a professional Artist.

Action may be taken to recover the amount from the individual concerned and remit into Government account.

Copies of the remittance challan may be furnished to audit.

Provost / Purchase section

15. Purchases made for Hostels – Improper invoice and No entries in the stock registers

A purchase order was placed to M/s Chandra Mouli Electricals & Electronics for supply of 18 nos of Hot water Geysers (25 lts, Make: Racold Eterno-2) at Hostels of the University for a total cost of Rs 1,92,600 (Unit price of Rs 10,700 each). The bill submitted for the payment by the supplier indicated that the cost of Rs 1,92,600 is inclusive of taxes (Bill no of 1615 of Chandra Mouli Electricals & Electronics). However, there is no segregation of taxes nor there was no recovery of taxes at the source. Further, the bill did not contain the TIN number.

The University in its reply stated that the bill was processed for payment based on GRN available on the bill.

The reply is not acceptable since TIN and GRN are different.

Provost

Collecting mess receipts without using IUMS

Two challan books for Mess Account No 7436, and Mess Account no 01 were got printed at a cost of Rs 14,208 (November 2016) for use by students residing in hostels. It may be noted that CIT stated that Online payment gateway integration and student fee management, a module stated to be developed by it is operational under first phase of Integrated University Management Software (IUMS). Two Consultants (a consultant (DBA Software Architect), a Consultant (PHP Developer)) and four contractual staff (One Web Programmer, one Technical Assistant, One Computer Instructor and one Office Attendant) for website maintenance activities are engaged by the

University for this purpose. The reasons for obtaining fee through manual challans without utilizing the payment gate way integration and student fee management for the purpose of receipts from the students residing in hostels were sought by audit. A desktop computer was purchased along with a printer by the University for use in Provost Office (April 2017). Whether the computer is connected to the IUMS, if not reasons for not connecting and not utilizing the IUMS was sought in Audit.

The University replied that majority of urdu speaking students belonging to marginalized communities does not carry own debit cards for online payments taking fresh admissions at MANUU. Therefore, it is difficult for them to pay the hostel and mess fee through online facility. However, from next academic year 2018-19, online facility will be also functional for hostel fee and mess fee. The provost office has already initiated the process of opening online facility for hostel fee. Further, a separate online facility for hostel mess will be also initiated from next year 2018-19. Gradually, payment through challans for hostel and mess fee will be withdrawn in phase manner when most of the students have their own debit cards. The provost office had received one computer /printer for newly appointed staff ARD hostels for official works . he has worked for a period of 08 months 10 days at the provost office . but the provost office was unable to start IUMS facility , as the said staff was not having any technical background for the said work later , the University has transferred him from the provost office and the computer / printer and other items have been surrender to purchase section. The copy of the same is attached herewith. Moreover, presently, the provost office does not have any person who may be able to handle IUMS facility.

The reply of the University was not in consistent with the claim of the CIT that the Online payment gateway integration and student fee management, a module developed by it is operational under first phase of Integrated University Management Software (IUMS).

IMC

16. Excess payment - Rs.19, 175/-

As per the requirement of Instructional Media Centre, quotations for purchase of DLSR camera including accessories were called for . The lowest quotation for Rs.3,58,860/- quoted by the firm was accepted. Accordingly purchase order vide PO No.MANUU/Purchase/F.33/2015-

16/350 dated 18.7.2016 was placed on the firm. The firm has delivered the items vide Invoice No 135 dated 12.9.2017

Scrutiny of records revealed that the firm has not supplied all the items as per the purchase order as detailed below :

S.No.	Purchase order/Invoice No 135			Items received as per Director ,IMC		Items supplied as per delivery challan	
	Name of the Items	No. of items	Amount (Rs.)	Date of receipt	Amount (Rs)	No. of items	Amount (Rs.)
1	DSLR Camera canon EOS7D	1	1,45,960	9.8.16	1,45,960	1	1,45,960
2	Flash compatible for canon EOS7D	1	32,900	-do-	32,900	1	32,900
3	Tripod	1	15,000	12.9.16	15,000	1	15,000
4	Flash compatible for Nikon D80 camera	1	32,900	-do-	32,900	1	32,900
5	Rechargeable battery	2	4,550	9.8.16	4,550	1	2,275
6	Camera back pack	2	13,000	12.9.16	13,000	2	13,000
7(a)	UV Filter	1	3,175	12.9.16	3,175	returned	-
(b)	Polarised filter	1	7,500	9.8.16	7,500	1	7,500
8	Multiple card reader	2	2,600	12.9.16	2,600	2	2,600
9	Pen drive 32 GB	3	2,175	-do-	2,175	2	1,450
10	Extra battery	1	4,200	9.8.16	4,200	1	4,200
11(a)	Memory card (32 GB)160Mbps	1	7,800	12.9.16	7,800	Not supplied	-
(b)	Memory card (32 GB)160Mbps	1	5,200	12.9.16	5,200	Not supplied	-
12	Adobe master collector creative cloud	1	81,900	Not supplied	-	Not supplied	-
	Total	19	3,58,860		2,76,960	13	2,57,785

Thus, as against 19 items amounting to Rs.3,58,860/- the firm has supplied only 13 items amounting to Rs.2,57,785/-. The University has

paid Rs.2,76,960 which resulted in excess payment of Rs.19,175/- which may be recovered from the firm under intimation to audit. Physical verification of stores and stock of IMC has not been done from 2014-15 onwards.

*Finance, Registrar,
Physical Education,
Dept. of Sociology.*

17. Status of the Research Projects – Delay in completion of research programme.

A research programme on South Indian Muslims present / Future under Other Schemes was sponsored by Indian Council of Social Science Research (ICSSR) through the University and has been granted an amount of Rs 30 lakh out of which 24 lakhs in two instalments at 12 lakh each was released during February 2015 and June 2016. Final instalment of Rs 6 lakh was pending from the funding agency. The project was allotted to Prof P.H.Mohammad, Department of Sociology, MANUU. It was stipulated that the project would be completed in two years from April 2015. The expenditure reported was Rs 21,13,208. It was however observed that the project was not yet completed and the University stated that the report would be submitted to the funding body in next months and the UC will be procured after the completion of the project.

Audit may be intimated the completion of the project.

Finance

18. Non-reconciliation of remittances between cash book and bank statement

During the scrutiny of cash book, while verification of a month of December 2016 remittances made into bank with cash book receipts, it was noticed that while recording the remittance particulars on the receipt side of Cash books, the details viz., the date of remittance, challan no. etc. are not being recorded.

Further, as seen from the Bank Reconciliation statements, the contra entries pertaining to particulars of date of actual adjustment when made in subsequently in the cash books were not recorded. Audit found that there was gap of four to six months in respect of seven cases during December

2016 between actual remittance and submission of bills. Thus, there was no proper reconciliation procedure adopted by the University in respect of receipts between cash book and bank statements with writing contra entries in cash book.

The University, stated that audit observation with regard to recording date of remittance, challan no in the cash book is noted for compliance. With respect to the contra entries, it was replied that the officials who draw temporary advances remit unspent balance in respective bank account. But the bill was submitted for adjustment subsequently. Sometimes there is a huge time gap between the actual remittance into bank account and submission of the bills.

The compliance may be intimated to Audit.

19. Documents Not Produced

The following records/files were not produced to audit.

Transaction Audit for the year 2016-17

- Finance
1. Research programme on South Indian Muslims present / Future under Other Schemes – Vouchers for expenditure of Rs 21,13,208 .
 2. Coaching scheme of remedial coaching, entry into services, NET coaching classes for SC/ST/OBC (Non creamy layer) for 2015-16 sanctioned amount Rs 36,00,000 Expenditure Reported 1583167 Vouchers of Remedial Coaching Centre for Minorities Rs 581157, UGC NET coaching centre for Minorities Rs 563575, Vouchers UGC Coaching Centre for Minorities entry into Service Rs 438435
 3. Files pertaining to Selection and Appointment of various Teaching staff during the period 2016-17
- ER-I/II

Recm/NET

Transaction Audit for the year 2013-14

ER-I/II

1. 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.

ER-1/10
2. Files pertaining to follow up action taken on excess pay fixation of 33 officials, recommendations of selection committees, appointment orders, pay fixation statements and other connected records were not produced for verification.

Transaction Audit for the year 2014-15

ER-1/15
1. 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 MohdHasim Ali Sajid, Assistant Registrar
- g. Dr. Khwaja M Sahid, Pro-Vice Chancellor
- h. Teaching Staff
- i. Ms. AtiyaNaheed, Asst. Professor
- j. Sri Md. Hamid MohiuddinSiddiqui, Section Officer

- k. Sri Abdul Azeem, UDC
- l. Sri SalarMohiuddin LDC
- m. Sri MohdAzamathulla Khan, LDC
- n. Sri MohdIrfan, LDC
- o. Sri MohdSaheed, LDC

CIT

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

Transaction Audit for the year 2014-15 and 2015-16

Estab/
Finance

1. Register of Fixed Assets, containing all Fixed Assets of the University
2. Vouchers of TA/LTC claims

20. Omissions noticed in maintenance of Service Books

During the scrutiny of Service Books, it was observed that the Annual Grade Increment particulars were not noted in the respective service books as listed below.

ER-1/
ER-11

Name	Designation	Section	last entry in service book	pay drawn in Dec 2016 without entries in servicebook
Dr. Ayesha Sultana	Asst. Librarian	Library	28-11-14	32870.00
Prof. Mushtaq Ahmed Kaw	Professor	History	17-12-2015	37660.00
Dr. Danish Moin	Asso Professor	History	not a single entry	47800.00
Dr. Khalid Ponomulathodi	Asst Professor	History	17-12-2014	24990.00
Mr. Abu Osama	Asst Professor	Social Work	not a single entry	21600.00

Mr. Fasalurahman P.K. Patterkadavan	Asst Professor	Economics	10-03-15	24320.00
Mr. Mustafa SM	Lab Asst	Poly Bangalore	07-01-15	11510.00
Mr. Javed Akhtar	UDC	CS & IT	07-01-15	11510.00
Mr. Rajesh Kumar	UDC	Poly Darbhanga	22/6/2015	12220.00
Mr. Mohammad Gayasuddin	Technical Assistant	IMC	22/7/2015	13200.00
Mr. Mohiddeen Shaik	Personal Assistant	A&G	22/7/2015	15670.00
Mr. Mohiddeen Shaik	Personal Assistant	A&G	07-01-15	15670.00
Mr. Nahid Farooqui Mohammed	Maintenance Asst	ITI Bangalore	07-01-15	12220.00

The University stated that entries in the Service Books of the above officials would be completed and produced to Audit in due course.

Action may be taken to update the Service Books and produced to next audit.



निदेशक/केंद्रीय व्यय लेखा परीक्षा
DIRECTOR/CEA

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

Year of IR	Para No	Title of the Paragraph
2008-09	5(A) &(C)	Observation on printing of ^{material} material for distance Education (SIM)
	12	Excess release of TA advance and non-recovery of the same
2009-10	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/-
	13	Non-Levy of penalty in supply & installation of Equipments to Media centre
	20	Award of Higher scale of Pay to Sri. K.T. Raju, Driver
	25	Payment of Rs.1,54,637/- to Royal Travels towards providing vehicles to members of UGC XI plan committee
	29	Fees received by DDE
	30	Documents not produced / Information not furnished

Year of IR	Para No	Title of the Paragraph
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
	(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 th Pay Commission Scales of Officials holding the posts of Regional Director, Deputy Director and Assistant Regional Directors -Excess payment of Rs.28,98,944/- (Sl.No.iv)
	(H)	Incorrect Pay fixation in the Revised 6 th Pay Commission Scales of Officials holding Teaching Posts -Excess payment of Rs.23,66,693/- (Sl.No.i, ii, iv, v, vi)
	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
	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.

Year of IR	Para No	Title of the Paragraph
2013-14	6	Audit observations on establishment of "Residential Coaching Academy for Minorities/SCs/STs and Women" for Civil Service Examination (CSE)
2014-15	1	Incorrect fixation of pay of re-employed pensioners, Sri R.S. Balaji and Sri Kanchallaiah-excess payment of ₹ 5.36 lakh
	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
	5	Programmes offered by the University through distance mode without approval of Distance Education Council (DEC)
	6	Admission of students to courses/programmes recognised by National Council for Teacher Education (NCTE), in excess of the approved intake
	7	Polytechnic courses/programmes offered by the University without approval of All India Council for Technical Education (AICTE)

upto 14-15 - paras 22
 16-17. — 9
 17-18 — 20
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