

केन्द्रीयसंस्कृतविश्वविद्यालयः

संसदः अधिनियमेन स्थापितः

(प्राक्तनं राष्ट्रियसंस्कृतसंस्थानम्, मानितविश्वविद्यालयः)

भारतसर्वकारस्य मानवसंसाधनविकासमन्त्रालयाधीनः

गुरुवायूर परिसरः

पुरनाट्टुकरा, तृशूर, केरलम् - ६८० ५५९



Central Sanskrit University

Established by an Act of Parliament

(Formerly Rashtriya Sanskrit Sansthan, Deemed University)

Under Ministry of Human Resource Development,
Govt. of India

Guruvayoor Campus

Puranattukara, Thrissur Dist., Kerala - 680 551

Ph : 0487- 2307208 (Office) | 2307608 (Director) | Mob - 9446037208 (Director)

E-mail: rss.guruvayoor@gmail.com | Website: sanskritguruvayoor.org

D.No.....

Date.....
01.10.2021

To
The Hon. Vice-Chancellor
Central Sanskrit University
New Delhi

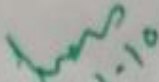
Sub: Submission of the Academic and Administrative Audit Report

Ref: F. No. CSU/ProSe/IQAC-HQ/2021-22/118 dt. 07.09.2021

Respected Sir,

As per the Office Order F. No. CSU/ProSe/IQAC-HQ/2021-22/118 dt. 07.09.2021, we are hereby submitting the Academic and Administrative Audit Report of the Guruvayoor Campus which has been enclosed herewith. Please acknowledge the same.

Yours faithfully,


Prof. E. M. Rajan
Director

Enclosure: The Academic and Administrative Audit Report

Copies to:

1. Campus IQAC File
2. Office File
3. Director, IQAC, through e-mail: naaccsu2021@gmail.com

CENTRAL SANSKRIT UNIVERSITY
GURUVAYOOR CAMPUS

To
The Vice Chancellor
Central Sanskrit University
New Delhi

**THE ACADEMIC AND ADMINISTRATIVE
AUDIT COMMITTEE CONSTITUTED**

The undersigned is pleased to constitute an academic and administrative audit committee in the light of orders of Central Sanskrit University, New Delhi as follows:-

- | | | |
|-----------------------|-------------------|------------------------|
| 1. Prof. E.M Rajan, | Campus Director - | Chairman |
| 2. Prof. K T Madhavan | | Member, Subject Expert |
| 3. | | Central IQAC member |
| 4. Dr. E R Narayanan | | IQAC Co-ordinator |

It is also proposed to have the first sitting of the Committee at 10.00 AM on 29.09.2021 to see the profiles of all departments, to visit all the departments, meeting with the HODs, librarian, students, parents and alumni.

PROCEEDINGS OF THE COMMITTEE

The academic and administrative audit committee comprises the following members:

- | | | |
|-----------------------|-------------------|------------------------|
| 1. Prof. E.M Rajan, | Campus Director - | Chairman |
| 2. Prof. K T Madhavan | | Member, Subject Expert |
| 3. | | Central IQAC member |
| 4. Dr. E R Narayanan | | IQAC Coordinator |

The members met at 10:00 AM 29.09.2021 in the Conference Hall.

The committee has verified all the papers submitted by the different teaching , non teaching departments and library. The committee has visited all the departments and met all the HODs, librarian, students, parents and alumni. The committee has discussed, noted the points for improvements and recorded in the particular performa submitted by the University and decided to forward the same to the University with necessary recommendations.

- | | | |
|-----------------------|-------------------|------------------------|
| 1. Prof. E.M Rajan, | Campus Director - | Chairman |
| 2. Prof. K T Madhavan | | Member, Subject Expert |
| 3. | | Central IQAC member |
| 4. Dr. E R Narayanan | | IQAC Coordinator |

[Signature]
29/09/21

[Signature]

**CENTRAL SANSKRIT UNIVERSITY
GURUVAYOOR CAMPUS**

**FACT SHEET
FOR THE ACADEMIC AND ADMINISTRATIVE AUDIT COMMITTEE VISIT**

I. GENERAL INFORMATION OF THE CAMPUS

1. Name of the University Campus : GURUVAYOOR CAMPUS
2. Name of Director of the Campus : PROF. E. M. RAJAN
3. List of Faculty in the Campus (Regular/Contract/Guest) : ANNEXURE – I
4. List of Non-teaching faculty of the Campus : ANNEXURE – II

II. ACADEMIC DETAILS

1. Objectives & Goals set by the Campus

a. Introduction of the Campus :

Formerly Guruvayoor Sahitya Deepika Sanskrit Vidyapeetha was taken over by the Rashtriya Sanskrit Sansthan on 16th July, 1979. As a result, it was made known by the name Kendriya Sanskrit Vidyapeetha, Guruvayoor, a constituent unit of the Sansthan. On grant of the status of Deemed University to the Sansthan, it has been renamed as Rashtriya Sanskrit Sansthan (Deemed University), Guruvayoor Campus. The campus is situated in a lush green locality at Puranattukara at a distance of 11 K.M. from Trichur Railway Station on way to Guruvayoor Temple. It has a spacious building built at a cost of Rs. 2.20 crores by the C.P.W.D.

Apart from main building, this Campus also has Boys' Hostel with 40 rooms, Girls' Hostel having 40 rooms, Library building, 7 units of Staff Quarters and a Guest House consisting of 8 rooms.

b. Objectives and Background :

As per the Memorandum of Association, the major objectives of the Rashtriya Sanskrit Sansthan are to propagate, develop and encourage Sanskrit learning and research. This also serves as central, administrative and coordinating machinery for the management of all Campuses. The Government of India has formulated various schemes and programmes for the development of Sanskrit education and is implementing these through Rashtriya Sanskrit Sansthan. For fulfillment of its objectives and execution of the schemes/ programmes of the Government, the Sansthan undertakes the following activities:

i. To undertake, aid, promote, coordinate research in all branches of Sanskrit learning including teachers' training and manuscriptology, to bring out inter- linkage with the outcome of modern research in the contextually relevant fields and bring out publications.

ii. To establish, take over and administer Campuses in various parts of the country and to associate with any other institutions with similar objectives.

- iii. To serve as central administrative machinery for the management of all the Campuses established or taken over by and to provide effective coordination in their academic work in order to facilitate the interchangeability and migration of staff, students and research scholars and national division of work among the Campuses in specialized fields.
- iv. To act as nodal agency for Govt of India to implement their policies and programmes for the development of Sanskrit.
- v. To provide instructions and training in such branches of learning as it may deem fit.
- vi. To facilitate research for the advancement and dissemination of knowledge.
- viii. To undertake extra mural studies, extension programmes and field outreach activities to contribute to the development of society.
- ix. To do all such other acts and things as may be necessary or desirable to further objectives of the institute.
- x. To promote development of Pali and Prakrit languages.

2. Specialization in the Campus :

The campus is pursuing research work leading to the degree of Vidyavaridhi (Ph.D.) and is imparting education in Sahitya, Vyakarana, Advaita Vedanta, Nyaya, Jyothisha at Acharya and Shastri level, Shiksha Shastri (B.Ed.) at UG level and school education called Prak Shastri. Computer Education facility is also available.

3. Current number of academic Programmes /Specialization offered under the following categories:

Courses offered (Name of Courses)	Number
Prak-Shastri +2 Course	2yrs
U.G. Shastri - Degree Course	3yrs
P.G. Acharya - MA Course	2yrs
Ph.D.(Area of Research) - Vidya Varidhi	3yrs
Diploma in Yoga and Ayurveda Sahitya	1yrs
B.Ed	2 yrs

4. Details of Visiting Professor/ Visiting Fellows (year-wise) : - NA
5. Post-Doctoral Fellowship (year-wise) : - NA
6. Extension, Consultancy etc. (year-wise) : NA
7. Students Counseling: Cell is there.
8. Any other (specify) : NIL

9. Year in which the present Syllabi is revised : -Applicable to Head Quatres

10. When the new revision of syllabi of each course: NA

11. Any other information (Academic Related) : As of now no such new academic related information

12. (a) Number of students in the Campus during the current academic year : 2021

Number of Courses offered by the Department	Intake Capacity	Enrolled
Under Graduate Courses (U.G.)		367
Post Graduate Courses (P.G.)		106
Post Graduate Diploma Courses (P.G. Diploma)		
Doctoral Degrees (Ph. D.) – Area of Specialization		3

(b) Admission procedures followed (A brief report):

The admissions rules and regulations are provided in the hand book of the university for the staff and students as well. It is also available in the website of +university/campus. The process of registration, admission and the payment of fees is made online. This achieves uniformity of the admission procedure in all the campuses under the university.

13. (a) Details of the students (last five years)

	2016-17	2017-18	2018-19	2019-20	2020-21
Admitted to the Course	403	456	468	495	496
Drop-outs	-				
Within four months of joining	-				
Afterwards	-				
Appeared for the final year exam	401	413	444	443	-
Passed in the final exam	385	392	408	443	-
Passed in the first class					
Ranks, if any					

**(b) Percentage of attendance of the students in the department
(class-wise for the current year 2020-21)**

CLASS	MONTH	TOTAL STRENGTH	TOTAL ATTENDANCE	PERCENTAGE (%)
PRAK-SHASTRI I-YEAR	Feb	24	20 working Days	100
PRAK-SHASTRI II-YEAR	Feb	28	20 working Days	100
SHASTRI I-YEAR	July	69	23 working Days	100
SHASTRI II-YEAR	July	66	23 working Days	100
SHASTRI III-YEAR	July	68	23 working Days	100
ACHARYA I-YEAR	July	64	23 working Days	100
ACHARYA II-YEAR	July	42	23 working Days	100
SHIKSHA-SHASTRI (B.ED.)	July	110	23 working Days	100
VIDYA-VARIDHI (Ph.D.)	August	3		100
Diploma		20	-	-

14. Any other Courses / Seminars / Conferences / Symposia / Workshop conducted by the Department/Campus (last five years):

	2016-17	2017-18	2018-19	2019-20	2020-21
Seminars	8	8	8	2	
Conferences					
Symposia			1		
Workshops	2	1	1	1	1
Other programmes	15	13	18	15	16

III. a. Working Space Available for the Department:

Sl. No.	NAME OF WORKING AREA	AREA
1	Class Rooms	25 rooms.
2	Laboratory	6 rooms.
3	Other Space Available	-
4	Whether the space is fully utilized or not	YES

- b. Working space available for Administration/Accounts/other office rooms:
For Admin & Account – 1, Other – Director Chamber – 1, Visitors room – 1,
Project-1, Medical Room – 1,

IV. DETAILS OF WORKLOAD OF TEACHERS:

- a) Departmental Workload:(Provide Information in Annexure): Same as time table given in the link for Section-b
b) Working hours of the Department along with copy of time-table : Click Here
<https://drive.google.com/drive/folders/1QTfX9JUFU9GCyGJzGE9sypLvKTtFcKx?usp=sharing>
c) Total working days of the Department (academic year-wise): 210

V. a) INFRASTRUCTURAL FACILITIES:

1. Infrastructural facilities :
2. Deficiencies / Problems, if any:
3. Utilization of Library :
4. Library (in the Central library)
 - i) No. of Books : 36810
 - ii) No. of Periodicals /Periodicals subscribed : (Enclose list) : 224
 - iii) Others : CD & Video -33, Manuscripts - 170
 - iv) Any other facility provided to the students such as Internet, Intranet, e-mail etc : Internet facility in the central library.

b) FACULTY PROFILE

1. Publications (last five year) of Campus and faculty :

Year	Books	Articles
2016-17	26	41
2017-18	23	22
2018-19	19	36
2019-20	32	41
2020-21	-	27

2. Participation of Faculty Members in Conferences / Seminars / Workshops / Symposia / Orientation Program / Refresher Course / Summer-Winter School:

Year	Number
2016-17	121
2017-18	136
2018-19	111
2019-20	120
2020-21	45

3. National or State Awards / Honors conferred on Faculty members: Nil

**VI. Whether Research facilities are available in the department: Yes.
If yes, whether the facilities are fully utilized?**

VII. PROJECTS

1. Projects undertaken by the Campus department / individual during last five years: 4
2. Intra-Departmental Collaborative Programs/Projects undertaken by the faculty during the last five years: NIL
3. Inter-Departmental Programs / Projects undertaken by the faculty during the last five years: NIL

VIII. STUDENT PROFILE

Results of the Department/Campus for the last five years :

Name of the Course	Strength of Students	2016-17		2017-18		2018-19		2019-20		2020-21	
		Number	%	Number	%	Number	%	Number	%	Number	%
Prak - Shas tri 1st Year	Appeared	37		23		36		31			
	Passed	36	97	22	97	27	75	31	100		
	Failed	1		1		9		0			
	1 st Class										
	2 nd Class										
	Distinction										
Prak - Shas tri 2nd Year	Appeared	32		33		23		21			
	Passed	30	94	31	94	18	78	21	100		
	Failed	2		2		5		0			
	1 st Class										
	2 nd Class										
	Distinction										
Shas tri 1st Year	Appeared	63		69		75		68			
	Passed	60	95	65	95	73	98	68	100		
	Failed	3		4		2		0			
	1 st Class										
	2 nd Class										
	Distinction										
Shas tri 2nd Year	Appeared	56		62		65		68			
	Passed	52	93	57	93	64	98	68	100		
	Failed	4		5		1		0			
	1 st Class										
	2 nd Class										
	Distinction										

Name of	Strength	2016-17	2017-18	2018-19	2019-20	2020-2021
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the Course	of Students	Number	%	Number	%	Number	%	Number	%	Number	%
Shas tri 3rd Year	Appeared	56		54		62		65			
	Passed	54	96	52	96	58	94	65	100		
	Failed	2		2		4		0			
	1st Class										
	2nd Class										
	Distinction										
Acha rya 1st Year	Appeared	27		51		44		44			
	Passed	24	88	45	88	38	88	44	100		
	Failed	3		6		6		0			
	1st Class										
	2nd Class										
	Distinction										
Acha rya 2nd Year	Appeared	34		25		44		41			
	Passed	33	97	24	97	35	79	41	100		
	Failed	1		1		9		0			
	1st Class										
	2nd Class										
	Distinction										
Shik sha-Shas tri (B.E d.) 1st year	Appeared	48		48		50		55		54	
	Passed	48	100	48	100	46	100	55	100	Awaite d	
	Failed	0		0		0		0		0	
	1st Class										
	2nd Class										
	Distinction										
Shik sha-Shas tri (B.E d.) 2nd year	Appeared	48		48		48		50		55	
	Passed	48	100	48	100	49	100	55	100	100	
	Failed	0		0		0		0		0	
	1st Class										
	2nd Class										
	Distinction										

IX. a) Extra-Curricular Activities (A brief note): This Campus is located in Thrissur District. Incidentally Thrissur is the hub of Cultural activities

and rightly called as Cultural Capital of Kerala. Thus, the students who form the majority as they are taken in and around Thrissur are effortlessly well versed in Music (Vocal & Instrumental), Dance in all forms, Skits, Mime and Drama including Mono action. Besides they are also well guided in all kinds of Literary, Games and Sports activities.

b) Provide details on :- All India Youth Festival and Kaumudi Mahotsav. Details given below -

Year	Youth fest.	Kaumudi
2016-17	54 – 4 th Place	25 – 1 st Place
2017-18	48 – 1 st Place	-
2018-19	-	28 – 2 nd Place
2019-20	-	25
2020-21	-	-

X. PROBLEMS AND CONSTRAINS FACED BY THE DEPARTMENT IN ACHIEVING ACADEMIC OBJECTIVES:

- Availability of teaching staff as per the requisite norms of UGC is not there in Nyaya, Vyakarana, Jyotisha, Sahitya, English and Computer Departments.
- Infrastructural facilities are average as there is a shortage of working computer systems, xerox copiers, printers etc. Even the WiFi/internet facility is not up to the demand. Present building needs repairs.
- Curriculum development is centralized and so there is no role for Campus to play.
- Conventional teaching methods are followed. But, the Pandemic has forced this Campus to switch over to virtual mode using the digital gadgets and internet. ICT facilities are not available. There is much necessity to develop in this area to have more smart classes for all courses.
- Staff and students are the strength of the departments. But they lack in some areas like enough computer systems with internet to cater to the needs of the students. Ex: Computer Education is a compulsory paper in Prak-Shastri and Shastri Courses comprising some 300 students (sanctioned strength) having only 19 systems!
- Research facilities are there for research scholars but they are not adequate as computer systems with internet facility and printers and copiers are not provided and paper as well.

- Computer systems are there but they are not in operational mode. Printers and copiers are to be provided and their periodical maintenance must be the prerogative of the Campus.

XI. COUNSELLING AND ANY OTHER INFORMATION RELATED TO ADMINISTRATION ON ACCOUNTS SECTIONS (Highlights) :

Administrative and Account section is also found functioning with shortage of staff as many have got retired and some more to retire in near future. There is shortage of 3 UDC and 5 MTS.

XII. INFRASTRUCTURAL DETAILS (No. of Classroom/ Area of the Campus/ Built-up Area, other facilities):

- Land - 15.5 acres
- Built up area - 8008. sq.m.
- Total Cost - 851 Lakhs
- Main Building - Built up Area-2148 Sq. m
- Library Building - Built up Area- 587 Sq.m.
- Boy's Hostel - Built up Area-1781 Sq.m.
- (40 Rooms for 120 Students)
- Girl's Hostel - Built up Area-1781 Sq. m.
- (40 Rooms for 120 Students)
- Staff Quarter - Built up Area – 463 Sq. m. 7 Units
- Guest House (8 Rooms) - Built up Area -409 Sq.m.

XIII. Other details, if any, regarding the Campus:

Summary of Report –

- The evaluation process followed in the departments are Good.
- Infrastructure and space for the departments are feasible.
- Number of volumes of textbooks at library is well maintained.
- The curricular and co-curricular activities are well balanced in the teaching learning environment to provide holistic education to the students.
- With all the teachers - both permanent and part-time are appointed fulfilling the UGC norms and so the teaching quality is at its best.
- Internal Departmental and Interdisciplinary departmental seminars are conducted.
- Departments are maintaining departmental library with books of concerned subjects.
- Publication and participation in FDP, Seminars, Conferences and workshops by faculty are good.

- No scope for generation of funds by the Campus. It gets funds from the University, which in turn gets from the UGC. Even one year before the advent of Corona Pandemic, adequate funds are not received and as a result all the Academic activities have come to a standstill. So, the question of optimum utilization of funds doesn't arise.

RECOMMENDATIONS OF THE TEAM


- **Evaluation methods both at internal and external levels are in place. But, innovative methods must be followed.**
- **With the new Academic building nearing completion, the Campus can pitch for starting of M.Ed Course along with the existing B.Ed Course. It can also start Research Methodology, a compulsory six months course for research students.**
- **Skill development and personality development are yet to be implemented effectively.**
- **Funds may be allocated for organizing National, International and Departmental Seminars and Extension lecture, departmental annual publication and so on.**
- **Funds may be allocated for all the departments with Audio Visual rooms with multimedia facilities.**
- **The vacancies in the Administration and Account Sections, library, Mukta Swadhyaya Kendram at Pavaratty may be filled up, so as to have a full-fledged institution.**
- **Adequate computers may be provided with internet facilities in the computer labs with a ratio of 1:5 for the students, faculty members in each department, in administration, accounts, library, Projects and Research rooms. A projector for Computer presentations is to be in function in the Conference Hall.**
- **The Academic Audit Team strongly recommends the above mentioned suggestions to be implemented in a phased manner.**

- Two gardeners may be appointed to maintain the gardens in the Campus.
- The pre PhD training programmes may be facilitated in each Campus of the University to attract the local Research Scholars.
- Opportunities for the appointments are to be provided to the youngsters with adequate qualification as per UGC norms in the existing vacancies, instead of the retired staff.
- Visiting Professors may be appointed in each Department.
- In the Distance Education System of the MuktaSwadhyayaPeetham is to be enriched with the classes of experts in the different disciplines on a reasonable remuneration as per UGC norms.
- ShastraChoodamani Scholars may be continued in each Department.
- The Academic Audit Team strongly recommends the above mentioned suggestions to be implemented in a phased manner.

(1)


Prof. E.M Rajan
Chairman


(2)


Prof. K T Madhavan
Member, Subject Expert

(3)

Central IQAC member

(4)


Dr. E R Narayanan
IQAC Co-ordinator

Name and Signature(s) of the A.&A. Committee Members/Chairman

Note:

Director may inform the Staff and Students (parents and some alumni, wherever feasible) regarding the date of the visit of the Committee and ensure their presence and co-operation for interaction/discussion with the Academic Audit Team.

TEACHING STAFF LIST

	Name of Full Time Teachers	POST HELD
1	Prof. E. M. Rajan	Director I/C
2	Prof. K.E Madhusudanan	Professor
3	Prof. R. Prathibha	Professor
4	Prof. Ramachandru Balaji	Professor
5	Prof. K.K. Shine	Professor
6	Prof. K.K. Harshakumar	Professor
7	Dr. N. R. Sreedharan	Asso.Prof.
8	Dr. K. Viswanathan	Asso.Prof.
9	Dr. Ramachandra Joisa H	Asso.Prof.
10	Dr. E. R. Narayanan	Asso.Prof.
11	Dr. O. R. Vijayaraghavan	Asst.Prof
12	Smt. K. A. Jessy	Asst.Prof
13	Dr. Vijayalakshmi Radhakrishnan	Asst.Prof
14	Dr. K. Giridhara Rao	Asst.Prof
15	Ms. Radhika P.R	Asst.Prof
16	Dr. D. Venugopala Rao	Asst.Prof
17	Dr. Vidyadhar Prabhala	Asst.Prof
18	Dr. Shyamraj .C.	Asst.Prof
19	Dr. Sheeba M.K	Asst.Prof
20	Dr. Vijayananda Adiga B.	Asst.Prof
21	Dr. Sreenivasan P.K	Asst.Prof
22	Dr. Kiran Kinchi	Asst.Prof
23	Shri. Rajendra Kumar Sharma	Asst. Director (PE)
24	Dr.Rautmale Ananad S	Librarian
25	Prof. S.V.R. Moorthy	Guest Teacher
26	Smt. Manichitra P.S	Guest Teacher
27	Dr. Anto Florance.P	Guest Teacher
28	Dr. Remya P.R	Guest Teacher
29	Smt. Nisha Vinod	Guest Teacher
30	Dr. Subrahmanya .K. Bhat	Guest Teacher
31	Shri. Dhanesh P.V	Contract Teacher
32	Dr. Sivaprasad A.S	Contract Teacher
33	Dr. Shibu O.V	Guest Teacher
34	Shri. Lalit Mohan Pantola	Guest Teacher
35	Dr. Sreehari Varma K.M	Guest Teacher
36	Dr. Uma C.N	Guest Teacher
37	Sri. Veena Chandran	Guest Teacher

Non-Teaching Staff

Sl.No.	Name	Designation
1	Sri.Ravindran K M	Section Officer
2	Smt.P.B.Radha	Assistant
3	Smt.Vijayakumari	Assistant
4	Sri.Francis Prakash	UDC
5	Sri.P.P.Mary Das	Staff Car Driver
6	Smt.Reshma C R	LDC
7	Sri.P.K.Subran	MTS
8	Smt.V.S.Santa	MTS
9	Sri.Vineesh P V	MTS Adhoc
10	Sri. Nandu Pankaj	MTS Library Attendant
11	Smt.Saranya K V	MTS

15/10
18.9.21
प्रधान निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै, शाखा कोच्ची,
गोल्डन जुबिली रोड, कलूर कोच्ची - 682 017

OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), CHENNAI
BRANCH KOCHI, GOLDEN JUBILEE ROAD, KALOOR, KOCHI - 682 017
दूरभाष /Phone No. 2400203

No. CE/11/7-35/CSU/2021-22/77

Date: 10.09.2021

सेवा में/To

निदेशक/The Director,
केंद्रीय संस्कृत विश्वविद्यालय/Central Sanskrit University
गुरुवायूर परिसर पुरनाट्टुकरा /Guruvayoor Campus Puranattukara 680551.

महोदय/Sir,

विषय : केंद्रीय संस्कृत विश्वविद्यालय गुरुवायूर, के लेखाओं की स्थानीय लेखापरीक्षा पर निरीक्षण रिपोर्ट का अग्रेषण।

Sub: Inspection Report on the local audit of accounts of Central Sanskrit University Guruvayoor - forwarding of.

मैं 01.04.2019 से 31.03.2021. तक की अवधि के लिए केंद्रीय संस्कृत विश्वविद्यालय गुरुवायूर परिसर पुरनाट्टुकरा के लेखाओं एवं पंजियों की स्थानीय लेखापरीक्षा पर रिपोर्ट की एक प्रति ईसके साथ अग्रेषित कर रहा हूँ।

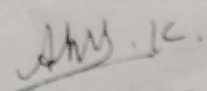
I forward herewith a copy of the Report on the local audit of the accounts and registers of Central Sanskrit University Gurubayoor Campus Puranattukara for the period 01.04.2019 to 31.03.2021

यह निवेदन किया जाता है कि इस पत्र कि प्राप्ति के चार सप्ताह के अंदर रजिस्ट्रार, केंद्रीय संस्कृत विश्वविद्यालय, नई दिल्ली के माध्यम से कृपया उत्तर प्रस्तुत किए जाए।

It is requested that the replies may please be furnished through The Registrar, Central Sanskrit University, New Delhi, within four weeks of receipt of this letter.

कृपया इस पत्र की पावती दें। /Receipt of this letter may please be acknowledged.

भवदीय/Yours faithfully,


वरिष्ठ लेखापरीक्षा अधिकारी/ सी ई
Senior Audit Officer/CE

निरीक्षण रिपोर्ट की प्रति सहित प्रतिलिपि /Copy with copy of the Inspection Report to :

1. रजिस्ट्रार, केंद्रीय संस्कृत विश्वविद्यालय, जनकपुरी, नई दिल्ली 110058
The Registrar, Central Sanskrit University, Janakpuri, New Delhi 110058
2. महानिदेशक लेखापरीक्षा (गृह, शिक्षा & कौशल विकास), इंद्रप्रस्था एस्टेट, नई दिल्ली -110002
The Director General of Audit, (Home, Education & Skill Development), Indraprastha Estate, New Delhi - 110 002.

वरिष्ठ लेखापरीक्षा अधिकारी/ सी ई
Senior Audit Officer/CE

INSPECTION REPORT ON THE AUDIT OF ACCOUNTS AND RECORDS OF
CENTRAL SANSKRIT UNIVERSITY, GURUVAYUR CAMPUS,
PURANATTUKARA FOR THE PERIOD FROM 01 APRIL 2019 TO 31 MARCH 2021

PART I

A. Introduction

The Central Sanskrit University formerly known as Rashtriya Sanskrit Sansthan (Deemed University) functional under Ministry of Education. Government of India vide Notification dated 17 April 2020, declared Rashtriya Sanskrit Sansthan (Deemed University) as Central Sanskrit University. The Central Sanskrit University, Guruvayoor Campus, Puranattukara, Thrissur is one of the twelve campuses of the Central Sanskrit University, New Delhi. The Guruvayoor campus has two centres, one at Puranattukara and the other at Pavaratty. The main centre is located at Puranattukara. The Institute offers two-year courses viz-Prak –shastri, Acharya and Siksha- Shastri and three-year courses –Shastri and Diploma Course on Yoga and Ayurveda Literature.

The audit of the accounts and records of the Central Sanskrit University, Guruvayoor campus was conducted by the Office of the Principal Director of Audit (Central) Br. Kochi under Section 19(2) during 02 August 2021 to 11 August 2021 covering the period from 01 April 2019 to 31 March 2021

B. OFFICERS IN CHARGE

The following officers held the charge of the office of the Guruvayur Campus

Name S/Shri	Designation	Period
Prof.Ch.L.N.Sarma	Principal/Director (i/c)	01-04-2019 to 31-07-2020
Prof. K.P.Kesavan	Director (i/c)	01-08-2020 to 30-09-2020
Prof. E.M.Rajan	Director (i/c)	01-10-2020 onwards

C. FINANCIAL ANALYSIS

(Rupees in crore)

		2019-20	2020-21
Budget Allotment	General Grant	4.65	3.35
	Salary Grant	8.27	9.42
	Capital Grant	4.71	3.00
Expenditure	General Grant	4.50	3.39
	Salary Grant	8.37	9.41
	Capital Grant – Work Deposit	4.71	3.00
Revenue realised		0.07	0.04

D. INTERNAL AUDIT

Internal Audit wing of Central Sanskrit University Headquarters has conducted the internal audit of the Guruvayoor campus during September 2019 covering the period upto 31 March 2019.

PART II

A. SIGNIFICANT AUDIT FINDINGS

Nil

B. OTHER INCIDENTAL FINDINGS

COMMENTS ON ACCOUNTS.

FINANCIAL YEAR 2020-21

I. Non accounting of Accrued Interest on Investment/ Advances under Schedule -2 Designated/Earmarked/endowment Funds.

Balance sheet as at 31-03-2021 –Schedule 2 Designated Earmarked/Endowment Fund – Rs 60.85 lakh

The interest of Rs. 1.73 lakh accrued on investment of designated/earmarked/endowment fund was not depicted in the Annual Accounts. The details of interest accrued on the investment/fixed deposits of earmarked/designated/endowment fund for the financial year ended 31st March 2021, are as follows.

Sl No	Account Number	Interest Accrued (Rs.)
1	38366555977	144
2	40065030157	2550
3	34355570270	9841
4	40079792847	388
5	35970558608	22346
6	38668371849	40522
7	39803381632	6245
8	38919505293	32711
9	37832010362	20105
10	33885628466	38626
TOTAL		Rs. 173478

This has resulted in understatement of Schedule 2 – Designated/Earmarked/Endowment Fund for an amount of Rs 1.73 lakh with corresponding understatement of Schedule 5 Investment from Earmarked/Endowment.

It is replied that this procedure was followed based on HQ advice to not to implement accrual system in students fund account. The reply is not tenable as the advice of HQ is against the directions issued by the ministry in relation as the format of financial statements.

II. Incorrect accounting of salary payable in Current Liabilities.

Balance sheet as at 31-03-2021 Schedule 3 Current Liabilities and Provisions – Rs 72.18 lakh

The CSU, Guruvayur campus has incurred an expenditure of Rs 70.00 lakh towards salary, pension, security and contract staff services, etc. for the month of March 2021 on 31-03-2021 and entries in this regard were made in corresponding ledger Accounts and cash book. However, the payment was not effected at the bank which resulted in difference between the closing balances as on 31-3-21 as per the

bank column of cash book maintained at CSU and bank confirmation statement (Account No 10511068806 SBI Vilangan Branch). This was duly reconciled as shown below.

Closing balance as per bank statement as 31-3-21			8433314
Closing balance as per cash Book		1424760	
Add : PFMS amount not cleared on 31-3-21		6999811	
Salary	4031829		
Part time salary	554839		
Pension	1608796		
NPS contribution	247698		
VP Associates (contract)	228905		
Kexcon (security service)	327744		
Add :Endowment fund payments		8743	
		8433314	8433314

In the Annual Accounts 2020-21, the payment of Rs 70.00 lakh was shown as expenditure in the Schedule 15 Staff Payment and Benefits and in the Schedule 17 Administrative and General Expenses of Income and Expenditure Account for the year 2020-21. However, this same amount was shown under item 'salary payable' in Schedule 3 Current Liabilities and Provisions and correspondingly the balance as per the bank records (Rs 84.33 lakh was shown as bank balance (instead of balance as per cash book – Rs 14.25 lakh) under 808201-Savings Account 1 in Schedule 7 Current Asset, Loans and Advances in the Balance sheet.

The adoption of balances as per bank records instead of ledger balance has resulted in overstatement of Schedule 3 Current liabilities and provision for Rs 70.00 lakh with corresponding overstatement of Schedule 7 Current Asset, Loans and Advances.

The Closing Balance of Savings Bank Account (Main) in the Receipt and Payment Account for the year 2020-21 is also depicted wrong with the figure 8424571 (8433314-8743) instead of 1424760.

III. Wrong classification of advance with CPWD as fixed asset and corresponding addition to Capital Fund Schedule I

Balance sheet as at 31-3-2021 –Schedule 4 Fixed Asset – Capital Work in Progress -Rs 19.61 crore

An amount of Rs 5.27 crore, being the balance with the CPWD for the following works, was wrongly booked under Schedule 4 Fixed Asset – Work in Progress instead of booking under Schedule 8 – Loans, Advances and Deposits.

Sl No.	Name of the work	Deposit made	Total expenditure	Balance
1	Construction of Auditorium	64585000	66499596	-1914596
2	Providing meeting hall at main building	1927040	1908294	18746
3	Renovation of Principal's quarters	1695000	1493776	201224
4	Construction of Education Block	123400000	69030051	54369949
		19,16,07,040	13,89,31,717	5,26,75,323

This has resulted in (i) overstatement of Schedule 4 Fixed Asset – Capital Work in Progress for Rs 5.27 crore with corresponding understatement of Schedule 8 – Loans, Advances and Deposits; and

(ii) overstatement of Schedule 1 – Capital Fund/Corpus fund for Rs 5.27 crore with corresponding understatement of Schedule 3 Current Liabilities (907004 Unutilised Grants) to the same extent.

IV. Wrong booking of Investment of Designated/Earmarked Fund under Schedule 6 Investment – Others, instead of Schedule 5 – Investment from Earmarked/endowment Fund. Balance sheet as at 31-3-2021 –Schedule 5 Investment from Earmarked/Endowment Fund – Rs 1.45 lakh

The balance of Student Fund (Chatrakosh) – being a Designated/Earmarked Fund, was wrongly depicted under Schedule 6 – Investment Others instead of showing under Schedule 5 – Investment from Earmarked/Endowment Fund. This has resulted in understatement of Schedule 5 – Investment from Earmarked/Endowment Fund for an amount of Rs 58.88 lakh with corresponding overstatement of Schedule 6 – Investment Others to the same extent.

V. Deposit with KSEB was not accounted in Schedule 8 Loans Advances and Deposits Balance sheet as at 31-3-2021 –Schedule 8 Loans, Advances and Deposits – Rs 0.49 lakh

The CSU, Guruvayur Campus has following electricity connections for which security deposits were made with KSEB as shown below.

Sl. No.	Consumer No.	Security Deposit (Rs)
1	1156855012142	84000
2	1156853012543	15000
3	1156852012542	44024
4	1156859011771	16130

5	1156854012541	30000
6	1156853021954	99000
7	1156851017910	27963
	TOTAL	316117

However, the above security deposit of Rs 3.16 lakh with KSEB was not depicted under Schedule 8 Loans, Advances and Deposits. This has resulted in understatement of Schedule – 8 Loans Advances and Deposits for Rs 3.16 lakh with corresponding understatement of Schedule 1 Capital/Corpus Fund to the same extent.

It may be clarified whether the payments/deposits made to KSEB as security deposit were treated as expenditure in the Annual Accounts pertaining to previous years.

FINANCIAL YEAR 2019-20

VI. Incorrect accounting of salary payable in current liabilities.

Balance sheet as at 31-03-2020 Schedule 3 Current Liabilities and Provisions – Rs 128.53 lakh

In the Balance Sheet under Schedule 7 Current Asset and in the Receipt and Payment Accounts, against the Closing balance of Bank Account, Rs 91.72 was shown instead of showing the Cash Book balance of Rs. 13.76 lakh. The difference of Rs. 77.96 lakh (being the expenditure of salary, pension, manpower service contract pertaining to March 2020) was shown as liability in Schedule 3-Current Liabilities and Provisions even though payment was made through PFMS, but was pending with the bank as on 31/03/2020.

This has resulted in overstatement of Schedule 3-Current Liabilities and Provisions and Schedule 7 Current Assets for Rs. 77.96 lakh.

The balance of bank account shown under Receipt and Payment Account is also not correct.

VII. Wrong booking of Liabilities of Designated/Earmarked Accounts under Schedule 3 Current Liabilities and Provisions

Balance sheet as at 31-03-2020 –Schedule 2 Designated Earmarked/Endowment Fund – Rs 1.45 lakh

The balance of Student Fund (Chatrakosh) – being a Designated/Earmarked Fund, was wrongly depicted under Schedule 3 Current Liabilities and Provisions instead of showing under Schedule 2 –

Designated Earmarked/Endowment Fund. This has resulted in understatement of Schedule 2 – Designated Earmarked/Endowment Fund for an amount of Rs 44.63 lakh with corresponding overstatement of Schedule 3 – Current Liabilities and Provisions to the same extent.

COMMENTS ON TRANSACTION AUDIT

VIII. Non deduction of Tax at Source on GST

Central Board of Indirect Taxes and Customs (CBIC) vide Circular No.65/39/2018-DOR dated 14-09-2018, stipulated that with effect from 1st October 2018, all Government Agencies shall deduct tax at the rate of 2% from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply exceeds Rs. 2.50 lakh. Further all the Government Agencies shall file returns in Form GSTR-7 on the common portal for every month in which deduction has been made and generate TDS Certificate through the GSTN Portal in Form GSTR-7A for issuing to the supplier.

However, TDS on GST at the rate of 2% had not been deducted from the payments made to M/s V.P. Associates, Thrissur for the House keeping Service and M/s KEXCON, Thiruvananthapuram for the security services eventhough the total payment for the years 2019-20 and 2020-21 exceeded Rs 2.5 lakh, as shown below.

	Year	Total payment	Amount without GST	GST @ 18%	GST @2%
Security Service	2020-21	3932928	3332990	599938	66660
	2019-20	4246902	3200228	576041	64005
House Keeping	2020-21	1530096	1296692	233404	25934
	2019-20	3776269	3200228	576041	64005
					220603

The non compliance with the orders of CBIC is brought to notice.

PART III

Follow up of Outstanding Paragraphs of Previous Local Audit Reports

Status of Outstanding paragraphs will be intimated in due course.

PART IV

Best Practices Noticed During the Course of Audit

No significant practices noticed

PART V

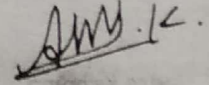
Acknowledgement

The audit expresses its gratitude for the co-operation extended by the Director, Central Sanskrit University, Guruvayoor Campus by providing the records during the course of audit.

PART VI

Disclaimer

The Inspection Report has been prepared on the basis of the information furnished and records made available by the Director, Central Sanskrit University, Guruvayoor Campus. The Office of the Principal Director of Audit (Central) Chennai, Branch Kochi disclaims any responsibility for any misinformation and or no-information on the part of the auditee.



वरिष्ठ लेखापरिशा अधिकारी
Sr. Audit Officer



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
Office of the Principal Director of Audit (Central), Chennai
शाखा कार्यालय, कोच्ची
Branch Office - Kochi
गोल्डन जूबिली रोड, कलूर, कोच्ची - 682017
Golden Jubilee Road, Kaloor, Kochi - 682 017

No. CE/11/7-1/RSSDU/2019-20/9)

Date: 21.09.2021

सेवा में/To

The Principal,
Rashtriya Sanskrit Sansthan Deemed University,
Puranattukara, Thrissur - 680551.

महोदय/Sir,

Sub: Details of settlement of paras and request for further reply in respect of remaining pending paras.

कृपया लंबित पैराओं के लिए अंतिम उत्तर शीघ्र प्रस्तुत करें।

Final replies to the pending paragraphs may please be furnished early.

Part IIB

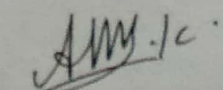
Para I: Irregular fixation of initial pay of re-employed Pensioner

Para is dropped on the basis of review conducted by audit.

However, the following two paras Part IIB para II: Incorrect fixation of pay and para VI: Avoidable expenditure of Rs. 45,935/- towards payment made to Income Tax Department have been retained for want of satisfactory reply.

Hence it is requested to furnish the suitable reply to the above two paras in order to ensure the settlement of the same.

भवदीय/Yours faithfully.


वरिष्ठ लेखापरीक्षा अधिकारी/ सी ई
Senior Audit Officer/CE

SVK/21/9/21



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
Office of the Principal Director of Audit (Central), Chennai
शाखा कार्यालय, कोच्ची
Branch Office - Kochi
गोल्डन जूबिली रोड, कलूर, कोच्ची - 682017
Golden Jubilee Road, Kaloore, Kochi - 682 017

No. CE/II/7-47/RSSDU/2017-18/ 92

Date: 21.09.2021
22

सेवा में/To

The Principal,
Rashtriya Sanskrit Sansthan Deemed University,
Puranattukara, Thrissur - 680551.

महोदय/Sir,

Sub: Settlement of paras on the basis of review conducted and request for further reply in respect of remaining pending para.

Part IIB

Para I (b): From Payment made to contractors

The sub para is dropped based on the review conducted by the audit.

Para I (d): Short deduction of IT due to excess exemption of Transport Allowance

The sub para is dropped based on the review conducted by the audit.

However, Para II: Deduction of Income Tax from the interest accrued on deposits of PF account has been retained for want of satisfactory reply. In reply to the audit comment on Rs, 1,67,660/- an amount of Rs. 16,940 only was got refunded. Final reply on the balance amount may be expedited.

भवदीय/Yours faithfully,

वरिष्ठ लेखापरीक्षा अधिकारी/ सी ई
Senior Audit Officer/CE

50
21/9/21



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
Office of the Principal Director of Audit (Central), Chennai
शाखा कार्यालय, कोच्ची
Branch Office - Kochi
गोल्डन जूबिली रोड, कलूर, कोच्ची - 682017
Golden Jubilee Road, Kaloor, Kochi - 682 017

No. CE/II/7-33/RSSDU/2019-20/93

Date: 21.09.2021

सेवा में/To

22

The Principal,
Rashtriya Sanskrit Sansthan Deemed University,
Puranattukara, Thrissur - 680551.

महोदय/Sir,

Sub: Settlement of paras on the basis of review conducted and request for further reply
is respect of remaining pending paras.

Part IIB

**Para I: Diversion of funds from students fund and non inclusion of assets in
Balance Sheets**

Para is dropped based on the review conducted by ... audit.

**Para III: Improper maintenance of money receipts and non-maintenance stock
register of money receipt books**

Para is dropped based on the review conducted by ... audit.

Para IV: Physical verification of Asset

Para is dropped based on the review conducted by ... audit.

However, para II: Non-compliance of Government order on Air Travel has been
retained for want of satisfactory reply. Hence it is requested to furnish a final reply i.e
either to obtain ratification from competent authority or to recover the excess amount
paid.

भवदीय/Yours faithfully,

AMS.K.

वरिष्ठ लेखापरीक्षा अधिकारी/ सी ई
Senior Audit Officer/CE

(12)

प्रधान निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
शाखा कार्यालय, कोच्ची, गोल्डन जूबिली रोड, कलूर, कोच्ची - 682 017
OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), CHENNAI
BRANCH KOCHI, GOLDEN JUBILEE ROAD, KALOOR, KOCHI - 682 017

No. CE/II/7-33/RSSDU/2019-20/७॥

Date: 18.09.19

सेवा में/To

प्राचार्य/The Principal,
राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय,
Rashtriya Sanskrit Sansthan Deemed University,
पुरनाट्टुकरा, तृशूर/Puranattukara, Thrissur - 680 551.

महोदय/Sir,

विय: राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के लेखाओं की स्थानीय लेखापरीक्षा पर निरीक्षण रिपोर्ट का अग्रोण

Sub: Inspection Report on the local audit of accounts of Rashtriya Sanskrit Sansthan Deemed University, Thrissur - forwarding of.

मैं वॉ 2018-19 केलिए राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के लेखाओं एवं पंजियों की स्थानीय लेखापरीक्षा पर रिपोर्ट की एक प्रति इसके साथ अग्रोण करती हूँ / I forward herewith a copy of the Report on the local audit of the accounts and registers of Rashtriya Sanskrit Sansthan Deemed University, Thrissur for the year 2018-19.

यह निवेदन किया जाता है कि इस पत्र की प्राप्ति के चार सप्ताह के अंदर निदेशक द्वारा कृपया उत्तर प्रस्तुत किए जाए / It is requested that the replies may please be furnished through Director within four weeks of receipt of this letter.

कृपया इस पत्र की पावती भेजें/ Receipt of this letter may please be acknowledged.

भवदीय/Yours faithfully.

वरिष्ठ लेखापरीक्षा अधिकारी/ सी.ई

Sr. Audit Officer/CE

निरीक्षण रिपोर्ट की प्रति सहित प्रतिलिपि/ Copy with copy of the Inspection Report to :

- 1 निदेशक, राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तारकापुरी, नई दिल्ली - 110 058
The Director, Rashtriya Sanskrit Sansthan Deemed University, New Delhi-110058.
- 2 महानिदेशक लेखापरीक्षा, केंद्रीय राजस्व, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
The Director General of Audit, Central Revenues, Indraprastha Estate, New Delhi - 110 002.

वरिष्ठ लेखापरीक्षा अधिकारी/ सी.ई)

Sr. Audit Officer/CE

**INSPECTION REPORT ON THE LOCAL AUDIT OF THE ACCOUNTS AND
REGISTERS OF RASHTRIYA SANSKRIT SANSTHAN – DEEMED
UNIVERSITY, GURUVAYOOR CAMPUS, PURANATTUKARA FOR THE
PERIOD FROM 01 APRIL 2018 TO 31 MARCH 2019**

PART – I

A. INTRODUCTION

Rashtriya Sanskrit Sansthan Deemed University, Guruvayoor Campus, Puranattukara, Thrissur is one of the thirteen campuses of Rashtriya Sanskrit Sansthan, New Delhi, an autonomous organisation under the Ministry of Human Resources Development, Government of India. Formerly known as Guruvayoor Sahithya Deepika Sanskrit Vidhyapeetha, the institute was taken over by Rashtriya Sanskrit Sansthan in July 1979. Rashtriya Sanskrit Sansthan was declared as a Deemed University in May 2002. The Guruvayoor Campus has two centres, with the main centre at Puranattukara and the other centre at Pavaratty. The institute offers one year/two year/three year courses in various disciplines.

The local audit of RSS – DU, Thrissur was conducted from 13 August 2019 to 20 August 2019 covering the period from 01 April 2018 to 31 March 2019.

A Officer in charge

Prof. Ch. L N Sarma was holding the post of Principal of Rashtriya Sanskrit Sansthan- DU from 01.04.18 to 31.03.19.

B Financial Analysis

(Rs.)

	2016-17	2017-18	2018-19
Expenditure	14,19,05,205	10,31,06,921	15,96,61,873
Grant in aid from GOI	27,37,96,700	10,03,23,000	14,88,77,000
Receipt	35,86,224	13,03,324	6,90,160

D. Internal Audit

The last Internal Audit was seen conducted from 13 August 2012 to 17 August 2012 covering the period up to 31.03.2012.

PART II

A Significant Audit Findings.

Nil

B Other Incidental findings

I. Diversion of funds from Students Fund and non-inclusion of assets in Balance Sheet.

On verification of the Cash Book pertaining to Students Fund Account, it was noted that the organization had purchased one laptop worth Rs. 39,785/- on 1.3.19 and two Dining tables along with 24 chairs worth Rs. 2,23,610/- for use in Guest House on 11.3.19. The diversion of funds from Student Fund Account for the above purchases is not in order and hence brought to notice.

Moreover, the above laptop and dining table set have not been included on the asset side of the balance sheet of the Student Fund account for the year ended 31.3.19.

On being pointed out this, it was replied that the Laptop was purchased for use in cultural activities of students and the furniture for dining hall were purchased for Guest House based on a decision taken in a meeting held on 20.02.19 on the condition that either the furniture would be shifted to Students Hostel after the functions during March 2019, or the cost of the same would be spend for the hostel purpose in the future.

It may be intimated whether any of the conditions has been met and the furniture accounted under Fixed Assets.

II. Non- compliance of Government Orders on Air travel.

DoPT OM No.19024/22/2017-E.IV dated 19-07-2017 of Department of Expenditure, Ministry of Finance regarding guidelines on Air Travel on Official Tours/LTC stipulates that, Air Tickets should be purchased directly from Airlines and if needed, by utilizing the services of three Authorized Travels Agents viz., M/s. Balmer Lawrie & Company Limited, M/s Ashok Travels &Tours and IRCTC and eligible

officials should travel in Air India only where Government of India bears the cost of air passage.

On a scrutiny of records, non-compliance of the above guideline was noticed while purchasing air tickets for the purposes of Official Tour/LTC as detailed below.

T A Bills for Tour/Transfer

Name & Date of Journey	Journey		Name of Travel Agency	Amount
	From	To		
C.L Cicily, Prof. 18-12-2018	Kochi	Delhi	NAJ Comupter Centre,(IATA Travel Centre)	8235
-do-20-12-18	Delhi	Kochi	-do-	20872
Dr.E P Sreedevi, Asso.Prof 18-12-2018	Kochi	Delhi	HDFC Diners Club International	43784
-do-20-12-18	Delhi	Kochi	-do-	
Rautmale Anand.S,Librarian 18-6-18	Mumbai	Kochi	Simaya Travells LLP	4674
-do- 23-6-18	Kochi	Mumbai	-do-	4142
-do-12-7-18 (3)	Mumbai	Kochi	Liberty Travells	9455
Dr.K K Shine, Asst.Prof.30-4-18	Kochi	Delhi	Clear Trip	7195
-do-4-5-18	Delhi	Kochi	-do-	6075
Kesavan K P, Prof 29-6-18	Kochi	Delhi	HDFC Diners Club International	13465
-do-1-7-18	Delhi	Kochi	-do-	
Total				128855

L T C Tour Bills

Name & Date of Journey	Journey		Name of Travel Agency	Amount
	From	To		
Dr.S V R Murthy, Prof & Wife 2-11-18	Kochi	Hyderabad	Make My Trip.	9784
-do-11-11-18	Hyderabad	Kochi	-do-	12900
Total				22684

Similar cases may also be reviewed.

On being pointed out, it was replied that rectification measures would be taken.

III. Improper maintenance of money receipts and non-maintenance of stock register of money receipt books.

RSS-DU, Guruvayoor receives money on account of admission fee, examination fee, hostel fee etc. and issues the receipts for the same. The above transactions are also recorded in the cash book. On verification of the copies of money receipts, it was noticed that maintenance of the receipt books was not in accordance with Rule 22 of the Receipts and Payments Rules of the Central Government. The receipt books must be kept under lock and key in the personal custody of the Officer authorised to sign the receipt on behalf of the Government. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody. These provisions were not seen adhered to.

Moreover, on a test check, it was noticed that there has been a duplication of entries of money receipts in the cash book as detailed below:

- a) Money receipts bearing Nos. 237 to 277 for Rs.743 were issued on 6.4.18. However, it was noted that the same Receipt No.s were utilised on a later period as shown below.
Rt. No.s 234 to 242 for Rs. 450 issued on 9.5.18, Rt. No. 243 to 246 for Rs.200 on 10.5.18 Rt. No.247 to 249 for Rs. 150 on 11.5.18, Rt. No.250 to 270 for Rs. 1050 on 14.5.18, Rt. No. 271 to 276 for Rs.300 on 15.5.18, Rt. No.277 for Rs.50 on 17.5.18.
- b) Similarly, Rt. No.s 278 to 300 for Rs.819 were issued on 2.5.18 and again on 17.5.18 for Rs.250 (Rt. No.278 to 282), on 18.5.18 for Rs.450 (Rt. No.283 to 291) and on 22.5.18 for Rs.1000 (Rt. No.292 to 300).

The above mentioned shortcomings in recording the entries of money receipts in cash book and maintenance of money receipt books are brought to notice.

The above lapse in the maintenance of money receipt books has been admitted. It was further replied that, both the money receipts bearing No. from 237 to 300 were different series. The first one was used in the Library for collecting fine from the students for late return of library books, whereas the second one was used for General receipts.

The reply is not acceptable since duplication of receipts and its usage could lead to misappropriation of funds.

IV Physical verification of Asset.

The General Financial Rules, 2017 vide Rule 213 (1) stipulates that, "the inventory for physical Assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification should be recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account."

84/20-9-19



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
महा निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
Office of the Director General of Audit (Central), Chennai
शाखा कार्यालय, कोच्ची
Branch Office - Kochi
गोल्डन जूबिली रोड, कलूर, कोच्ची - 682017
Golden Jubilee Road, Kaloor, Kochi 682017
18-09-19

CE/II/7-1/RSSDU/19-20/ 84

To

The Principal,
Rashtriya Sanskrit Sansthan Deemed University,
Puranattukara, Thrissur – 680551

Sub: Further remarks of audit on the replies to pending Paras in the Inspection Reports of Rashtriya Sanskrit Sansthan Deemed University, Thrissur for the period from 2017-18.

Ref: Reply to Audit Observations.

Sir,

With reference to the letter cited the following further remarks are offered.

Part II B

Para I: Irregular fixation of initial pay of re-employed pensioner.

Further progress in the recovery of the excess salary from the official may be intimated to audit.

Para II: Incorrect fixation of pay.

The further progress along with remarks of Sansthan Head Quarters if any may be intimated to audit.

Para III: Adoption of improper methods in the selection of agencies for manpower supply to security and other services.

Para is dropped on the basis of reply. However, the methods adopted for the selection of Agencies for manpower will be verified during the next local audit.

Para IV: Drawal of discontinued allowance w.e.f July, 2017.

The para is dropped on the basis of reply.

However, the Recovery Particulars of FPA of Rs. 2,100/- from Smt. P.V Sreedevi, Asst. Professor which are not seen in the details provided may be intimated to audit.

Para V: Short deduction of Income Tax.

The para is dropped on the basis of reply furnished.

18

On a scrutiny of records it was noticed that, even though physical verification of assets was conducted for the year 2017-18, the outcome of the same has not been recorded in the concerned register. On being pointed out, it was replied that, as per the instruction of Audit, the outcome of the physical verification would be recorded in the concerned register.

Part III

Follow up of outstanding paragraphs

Sl.No	Report No.	Paragraphs
1	CE/II/7-47/RSS-DU/17-18	Part II-B Para- I (b) (d), II
2	CE/II/7-1/RSS-DU/19-20	Part II-B Para- I, II, VI

Part IV

Best practices noticed during the course of audit.

Nil

Part V

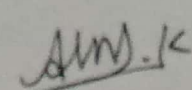
Acknowledgement

The Audit expresses its gratitude for the cooperation extended by providing records during the course of audit.

Disclaimer

The Inspection Report has been prepared on the basis of information furnished and made available by the Rashtriya Sanskrit Sansthan - Deemed University, Guruvayoor Campus, Puranattukara, Thrissur. The Office of the Director General of Audit (Central), Chennai, Branch - Kochi disclaims any responsibility for any misinformation and/or non-information on the part of the auditee.

(Approved Deputy Director (DT)II)


Sr. Audit Officer/ Central Expenditure

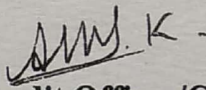
Para VI: Avoidable expenditure of Rs. 45,935/- towards payment made to Income Tax Department.

Further progress in respect of the waving off of late fee by the IT department may be intimated to audit. Action taken to fix the responsibility for avoidable payment of correction charges and the steps taken to avoid such delay, may also be furnished to audit

Para VII: Delay in conducting internal audit.

The para is dropped subject to verification during next local audit

Yours faithfully,


Sr. Audit Officer/CE



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
महा निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
Office of the Director General of Audit (Central), Chennai
शाखा कार्यालय, कोच्ची
Branch Office - Kochi
गोल्डन जूबिली रोड, कलूर, कोच्ची - 682017
Golden Jubilee Road, Kaloor, Kochi - 682 017

CE/II/7-47/RSSDU/17-18/३०

18.09.19

To

The Principal,
Rashtriya Sanskrit Sansthan Deemed University,
Puranattukara, Thrissur – 680551

Sub: Further remarks on the reply to pending Paras in the Inspection Reports of
Rashtriya Sanskrit Sansthan Deemed University for the period 2016-17.

Ref: Reply to Audit Observations.

Sir,

With reference to the letter cited the following further remarks are offered.

Part II B

Para I (b): From Payment made to contractors.

The documents in support of TDS recovery from the three contractors were not seen enclosed along with the reply. Hence, the Tax deduction details in respect of *The Kerala State Ex-Service Men Development and Rehabilitation Corpn. Thiruvananthapuram, City Associates, Pvt Ltd., Thrissur and Hitec Services, Thrissur* may be furnished to audit.

Comment on non-levy of TDS on payment made to Shri. P J Jobi is dropped on the basis of reply.

Para I (d): Short deduction of IT due to excess exemption of Transport Allowance.

Necessary action may be taken for the recovery and remittance of tax on account of inadmissible exempted TA paid from 2016-17 onwards, under intimation to audit.

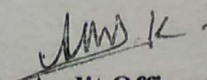
Para II: Deduction of Income Tax from the interest accrued on deposits of PF account.

Action taken to get the refund of erroneous TDS (deducted during 2016-17) from IT Department, may be intimated to audit.

Para IV: Investment of PF Money.

The para is dropped on the basis of reply.

Yours faithfully,


Sr. Audit Officer/CE

(21)

RSKB/DUGC/Admn/16/2158. PK'S
19.12.16.

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय, चेन्नै
शाखा कोच्ची, गोल्डन जुबिली रोड, कलूर, कोच्ची- 682 017

OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), CHENNAI
BRANCH KOCHI, GOLDEN JUBILEE ROAD, KALOOR, KOCHI - 682 01

दूरभा / Phone No. 2400203

Date: 02/12/16

No. CE/II/7-42/16-17/46

सेवा में/To

प्राचार्य/The Principal,

राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय,

Rashtriya Sanskrit Sansthan Deemed University,

पुरनाट्टुकरा, तृशूर/Puranattukara, Thrissur - 680 551.

महोदय/Sir,

विषय: राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के लेखाओं की स्थानीय लेखापरीक्षा पर निरीक्षण रिपोर्ट का अग्रोण ।

Sub: Inspection Report on the local audit of accounts of Rashtriya Sanskrit Sansthan Deemed University, Thrissur - forwarding of.

मैं वॉ 2015-2016 केलिए राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के लेखाओं एवं पंजियों की स्थानीय लेखापरीक्षा पर रिपोर्ट की एक प्रति इसके साथ अग्रोणित करती हूँ / I forward herewith a copy of the Report on the local audit of the accounts and registers of Rashtriya Sanskrit Sansthan Deemed University, Thrissur for the year 2015-2016.

यह निवेदन किया जाता है कि इस पत्र की प्राप्ति के चार सप्ताह के अंदर निदेशक द्वारा कृपया उत्तर प्रस्तुत किए जाए / It is requested that the replies may please be furnished through Director within four weeks of receipt of this letter.

कृपया इस पत्र की पावती भेजें/ Receipt of this letter may please be acknowledged.

भवदीय/Yours faithfully,

वरिष्ठ लेखापरीक्षा अधिकारी/सी ई
Senior Audit Officer/CE

निरीक्षण रिपोर्ट की प्रति सहित प्रतिलिपि/ Copy with copy of the Inspection Report to :

1 निदेशक, राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तारकापुरी, नई दिल्ली - 110 058

The Director, Rashtriya Sanskrit Sansthan Deemed University, Tarakapuri, New Delhi - 110 058.

2 महानिदेशक लेखापरीक्षा, केन्द्रीय राजस्व, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002

The Director General of Audit, Central Revenues, Indraprastha Estate, New Delhi - 110 002.

वरिष्ठ लेखापरीक्षा अधिकारी/सी ई
Senior Audit Officer/CE

Inspection Report on the Accounts and Registers of Rashtriya Sankrit Sansthan, Deemed University
Guruvayur Campus, Puranattukara, Thrissur for the period from 01-04-2015 to 31-03-2016

Part-I

A Introductory

Rashtriya Sanskrit Sansthan Deemed University, Guruvayur, Campus Puranattukara, Thrissur is one of the ten campuses of the Rashtriya Sanskrit Sansthan, New Delhi, an autonomous Organisation of the Ministry of Human Resource Development, Government of India. Formerly known as Guruvayur Sahitya Deepika Sanskrit Vidyapeetha, the Institute was taken over by the Rashtriya Sanskrit Sansthan on 16th July 1979. On 7th May 2002. The Guruvayur campus has two centres, one at Puranattukara and the other at Pavaratty. The main centre was located at Puranattukara. The centre at Pavaratty was named as P T Kuriakose Smrithi Bhawan.

Officers in charge

Dr. C H L N Sarma was in charge of the Sansthan during the period covered in audit.

Internal Audit

The internal audit of the Institution was last conducted in August 2012 covering the period up to March 2012 by the Internal Audit Wing of Rashtriya Sanskrit Sansthan, New Delhi. The internal audit is in arrears since April 2012.

The local audit was conducted from 31st October to 4th November 2016.

B Pending Paras in the previous IR

Sl.No.	Ref.No	Para No.
1	OA/AB/7-60/V/RSSDU/2011-12	II B -III
2	OA/AB/7-88/RSSDU/7-88-2012-13	II B-III
3	OA/AB/7-23/RSS/TCR/2013-14	II B - II
4	CE/AB/IV/7-133/2014-15	II B -I, III, IV
5	CE/II/7-48/2015-16	II B -I, II, III, VII, X, IX

Bun/der
P.M.S.

Part II

B Other Important Irregularities.

I. Attempted theft of Sandalwood.

For clearing the site earmarked for the construction of an Auditorium in the Campus (Sansthan compound) auction of the firewood lying in the area was conducted. The men of the successful bidder engaged in clearing process cut two "Akil Trees" (a kind of Sandalwood) and tried to carry it in a Goods Auto. But the attempt was foiled by the staff and caretaker. The pieces of Sandalwood were recovered and it was now kept in safe custody by the authorities after recording its measurements.

In this connection it may be pointed out that the Campus of the Sansthan is having an area of 15.15 Acres and plenty of trees are there in the compound which includes several sandalwood trees and Teak. To safe guard the trees, a Register of Trees is to be maintained so that if any trees are cut, the number of missing trees could be easily detected.

Necessary action may therefore be taken to maintain a Register for the Trees in the compound by numbering the trees properly.

It was replied that the register would be produced during next audit.

II. Incorrect Fixation of Pay

Shr.i Parameswaran Narayanan, Sr.Lecturer was drawing a pay of Rs.3625 (07-July 1993) in the scale of Rs.3000 – 5000. He was promoted on 07 July 1993 as Reader in the scale of Rs.3700- 5700 under the career advancement scheme of the UGC vide Sansthan Office Order No.184. As such his pay as on 07-July 1993 had been fixed at Rs.3825 as per the provisions of FR 22 Ia (i) under the orders of Dy.Director of Rashtriya Sanskrit Sansthan. The pay fixation was not in order. As the promotion from Sr.Lecturer to the post of Reader did not involve any assumption of duties and responsibilities of greater importance, the benefits of fixation under FR 22 Ia (i) was not admissible. It was also specified in the Order No.12015/94Admn/RSKS dated 05 August 1997 of the Dy.Director. Rashtriya Sanskrit Sansthan that the promotion of Sr.Lecturer as Reader was under the career Advancement Scheme of the UGC and clarified that the duties and responsibilities of the above promoted official would remain the same. The Dy.Director while forwarding the copy of the Order No.184 to the Principal, RSS Guruvayur Campus it was further clarified that no additional staff would be provided against the Sr.Lecturer who had been promoted as Reader and the work load may be adjusted accordingly.

Therefore the pay of the promoted official should have been fixed in the scale of Rs.3700- 5700 under the provisions of FR 21 a (ii) as shown below.

Date	Pay fixed	Pay to be fixed
07 July 1993	3825	3700
07 July 1994	3950	3825
07 July 1995	4075	3950
07 July 1996	4200	4075
07 July 1997	4325	4200
07 July 1998	4450	4325

As the erroneous fixation of pay has not been corrected so far the subsequent fixations made on account of further promotions and pay Revisions will also require correction. (As the Official has been transferred from this Institution his service Book is not available here)

The need for correcting the wrong fixation made was pointed out in Inspection Report No.OA/AB/7-57/V/RSSDU/07-08. As rectification of the erroneous fixation was not done this was again pointed out in the Inspection Report No.OA/AB /7-23 /IV/2013-14

For rectification of the erroneous fixation several reminders are seen sent to the Head Quarters from this Office. But the corrective action has not been taken so far .As the case has been outstanding for a very long time without settlement, necessary action may be taken to rectify the erroneous fixation without further delay under intimation to audit.

III Pay bill Register

Scrutiny of the Pay bill Register revealed that the columns meant for recording the details of the Employees have not been filled up. Details like GPF account No., Date of joining, whether Govt. accommodation is provided, details of Festival advance, Computer advance, House building advance etc granted to the employees are not available in majority of the cases .In the absence of these details the correctness of their salary could not be verified.

The drawbacks in the maintenance of the Pay bill Register was pointed out in the last Inspection Report also. But still no corrective measures are taken.

Reply stated that the register would be updated by duly filed in as suggested by audit.

Pension Register

In the case of the pension disbursements no separate ledger is maintained and it is written in the Pay bill Register itself. The details like PPO No., date of retirement, basic pension authorized, date of commutation etc. are not recorded. Non-maintenance of pension register is brought to notice.

Though the position was pointed out in the last Inspection Report, no corrective measures are taken.

V **Advance pending adjustment.**

Scrutiny of the Advance register revealed that an amount of Rs.25000 given as advance on 16-2-2016 to Prof. K.P.Kesavan who is incharge of the Pavaratty Smrithibhavan for meeting the expenses in connection with running the classes under the Distance Education has not been settled so far. The adjustment particulars may be noted in the register in case of utilization and if not utilized, action taken to get the amount refunded along with interest as per rule.

VI **Non-maintenance of Log book.**

A DG set was purchased in the year 2014 by the Sansthan to meet the power requirements when the supply of Electricity fails. However it was noticed that no log book is maintained for the DG set. A log book may therefore be maintained as required under the rules.

VII **Library Books**

1) Retention of books

As per the physical verification report for the year 2015-16 36 books valued Rs.6221 could not be traced out or recovered as the borrowers have left the campus.

A verification of the list of defaulters revealed that a Junior Lecturer who has retired from service also has not returned 8 books valued Rs.2580. These books were taken by him during the period from 2010 to 2012 and his retirement benefits have not been settled. Action may be taken to settle the matter.

The remaining cases were related to the students who have left the campus. The dues pertaining to the students are comparatively less. The dues of these students may be recovered from the caution deposit due to them and in cases where the caution deposit is not sufficient to meet the dues the balance amount may be recovered while issuing TC to the students.

It was replied that action taken report would be furnished to audit.

2) Missing books

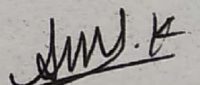
During the verification process 182 no. of books were missing. Earnest efforts may be taken to trace out the missing books.

vii) Remittance of cash in Accounts branch

Scrutiny of the remittance details of the cash collected in the library revealed that the money collected towards late fee / fine etc. is handed over to the Accounts branch only after complete usage of all the leaves in the Receipt book. (Eg. Collection made vide receipt No.1 to 100 amounting to Rs.5991 for the period from 24-3-2016 to 18-4-2016 was handed over to the Accounts branch only on 20-5-2016) The money collected should not be retained in the Library for days together instead, it should be remitted to the Accounts section at reasonable intervals without waiting for usage of last leaf of the receipt book.

It was replied that direction would be given to the staff to avoid such lapses.

[Approved by DD (DT) II]


Sr. Audit Officer/CE

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय, चेन्नै
शाखा कोच्ची, गोल्डन जुबिली रोड, कलूर, कोच्ची- 682 017
OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), CHENNAI
BRANCH KOCHI, GOLDEN JUBILEE ROAD, KALOOR, KOCHI - 682 017

दूरभाष /Phone No. 2400203

No. CE/II/7-47/RSSDU/17-18 / 316
सेवा में/To

Date: 05/01/2018

प्राचार्य/The Principal,
राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय,
Rashtriya Sanskrit Sansthan Deemed University,
पुरनाट्टुकरा, तृशूर/Puranattukara, Thrissur - 680 551.

महोदय/Sir,

विषय: राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के लेखाओं की स्थानीय
लेखापरीक्षा पर निरीक्षण रिपोर्ट का अग्रेषण ।

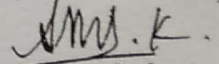
Sub: Inspection Report on the local audit of accounts of Rashtriya Sanskrit
Sansthan Deemed University, Thrissur - forwarding of.

मैं वर्ष 2016-2017 के लिए राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के
लेखाओं एवं पंजियों की स्थानीय लेखापरीक्षा पर रिपोर्ट की एक प्रति इसके साथ अग्रेषित करती हूँ / I
forward herewith a copy of the Report on the local audit of the accounts and registers of Rashtriya
Sanskrit Sansthan Deemed University, Thrissur for the year 2016-2017.

यह निवेदन किया जाता है कि इस पत्र की प्राप्ति के चार सप्ताह के अंदर निदेशक द्वारा
कृपया उत्तर प्रस्तुत किए जाए / It is requested that the replies may please be furnished through
Director within four weeks of receipt of this letter.

कृपया इस पत्र की पावती भेजें/ Receipt of this letter may please be acknowledged.

भवदीय/Yours faithfully.



वरिष्ठ लेखापरीक्षा अधिकारी/सी.ई. (केन्द्रीय)

Sr. Audit Officer/CE

निरीक्षण रिपोर्ट की प्रति सहित प्रतिलिपि/ Copy with copy of the Inspection Report to :

- 1 निदेशक, राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तारकापुरी, नई दिल्ली - 110 058
The Director, Rashtriya Sanskrit Sansthan Deemed University, Tarakapuri, New Delhi - 110 058.
- 2 महानिदेशक लेखापरीक्षा, केन्द्रीय राजस्व, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
The Director General of Audit, Central Revenues, Indraprastha Estate, New Delhi - 110 002.

वरिष्ठ लेखापरीक्षा अधिकारी/सी.ई. (केन्द्रीय)

Sr. Audit Officer/CE

**INSPECTION REPORT ON THE LOCAL AUDIT OF THE ACCOUNTS AND
REGISTERS OF RASHTRIYA SANSKRIT SANSTHAN (DEEMED UNIVERSITY)
GURUVAYUR CAMPUS, PURANATTUKARA, THRISSUR FOR THE PERIOD 01-04-
2016 TO 31-03-2017**

PART I

A. INTRODUCTORY

Rashtriya Sanskrit Sanstan, an autonomous organization under Ministry of Human Resources Development, Government of India was established on 15th October 1970, for the overall development and promotion of Sanskrit in the country. Considering Sansthan's contribution in the field of promotion and propagation of traditional Sanskrit Education including teaching, training and research activities in Sanskrit, the Government of India accorded it the status of Deemed University w.e.f. 7th May 2002. The Sansthan has 12 Campuses at different parts of the Country including the Guruvayur Campus at Puranattukara, Thrissur. This Campus was formerly known as Guruvayur Sahitya Deepika Sanskrit Vidyapeetha and was taken over by the Sansthan on 16th July 1979. The Guruvayur Campus has two Centres and the main Centre is located at Puranattukara and the other at Pavaratty.

The local audit was conducted under Section 20 (1) of CAG's DPC Act, 1971 from 11 to 15 December 2017.

B. Officer in Charge

Prof.Ch.L.N.Sarma was the Principal of the Institution during the period covered in audit.

The internal audit was conducted during August 2012 covering the period up to March 2012 by the Internal Audit Wing.

C. Financial Analysis.

The details of budget allocation of Expenditure during the year 2014-15, 2015-16 & 2016-17.

	Year 2014-15		Year 2015-16		Year 2016-17	
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
Budget Allotment(Establishment)		6,13,00,000	2,34,16,200	6,96,48,187	19725130	10,51,94,570
Budget Allotment(other than Establishment)					15267930	
Expenditure on Establishment		5,35,42,108		5,45,57,850		69637773
Expenditure other than Establishment		88,34,051		3,06,14,705		12374304
Surrender-Estt/other						

than Estt					
Deposit work					
Total revenue realized during the year		15,47,812		9,62,849	37,74,929

D. Internal Audit.

The internal audit was conducted during August 2012 covering the period up to March 2012 by the Internal Audit Wing.

PART II A: Significant Audit Findings

NIL

B. Other Incidental Findings:

I Non/ Short deduction of Income Tax at Source

(a) From pension payments

The pension in respect of the retired employees of this Institution is drawn and disbursed by the Principal in each month to the Pensioners. As per Income Tax Act, every employer/ disbursing authority should deduct income tax at source in monthly installments on the salary/pension disbursed by them.

However, while disbursing the monthly pension, no Income Tax was deducted at source from the monthly pension of the following pensioners though their total pension income exceeded Rs three lakh during 2016-17.

Sl. No.	Name of the pensioner . S/Shri/Smt.	Total pension drawn(Rs.)	Tax liability (Rs)
1.	K.L.SebastianRetd S G lecturer	563900	32780
2.	K.T.MadhavanRetd. Principal	717070	63414
3.	P.S. SreenivasanRetd. Principal	738390	67678
4.	K.Sarala DeviRetd. Asst Prof	499548	19950
5.	M.A.BabuRetd. Principal	742178	68435
6.	V.K.ShylajaRetd. Prof.	745532	69106
7.			321363

Their final tax liability may be assessed after allowing admissible exemption and deductions and compliance reported to audit.

It was replied that action would be taken in consultation with the Pensioners.

(b) From payment made to Contractors.

Sub-section (1) of section 194C of the Income-tax Act, 1961, lays down that any person responsible for paying any sum to any resident for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and

the bodies mentioned therein shall, at the time of credit of such sum to the account of the contractor or payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to 2 per cent (for firms) or 1 per cent (for individual) of such sum as income-tax on the income comprised therein.

The following payments were made to the Contractors for Man Power Supply in the Campus during the period from March 2016 to February 2017. However, Income Tax amounting to Rs 64927/- was not deducted from the payments made to the contractors.

Name of Suppliers	Amount Paid(Rs)	TDS due(@2%)(Rs)
The Kerala State Ex-Service Men Development &Rehabilitation Corpn. Thiruvananthapuram.	21,07,194	42,144
City Associates Pvt. Ltd., Thrissur	2,93,145	5863
Hitec Services, Thrissur	8,45,981	16,920
		64,927

Similarly, an amount of Rs.1,67,186 was paid to Shri. P.J.Jobý , Civil Contractor vide payment order dated 24/01/2017 being the cost of painting and repairing work of toilet undertaken by him at Vyakarana Department of the campus. But no Income Tax of Rs.1672 (@ 1%) was deducted from the payment.

(c) Short deduction of Income Tax due to non-inclusion of leave encashment for the calculation of Taxable Income

The Income Tax payable by the following teachers during the year 2016-17 was calculated without taking into account the income received on encashment of earned leave during LTC. As this also includes under salary income, non inclusion has resulted in short deduction of income tax (excluding cess) as detailed below.

Sl. No.	Nameof the teacher S/Shri/Smt.	Income received as leave encashment	Tax rate	Tax liability
1.	Dr.K.K.Shine, Asst. Professor	30500 (12/16)	20%	6100
2.	Dr. K.K.Harsh Kumar, Asst. Prof.	29201 (12/16)	20%	5840
3.	Dr. K.KrishnanNampoothiri, Associate Professor	53453 (1/17)	30%	16035
4.	Dr. K.P.Kesavan, Professor	54698 (2/17)	30%	16409
				44384

The cases may be analysed and the short deduction of Income Tax may be made good to the Govt. Account under intimation to audit.

It was replied that action would be taken to recover the IT by including the Leave encashment amount as income.

(d) Short deduction of IT due to excess exemption of Transport Allowance

As per Income Tax Act 1961, the Transport Allowance granted to an employee to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty is exempted up to Rs 1600 per month (i.e. 19200 per annum) from his salary

income for calculation of taxable income. If the Transport Allowance is less than this amount, then the exemption allowable is the actual amount drawn as TA. However, on a scrutiny of IT statements of staff for the year 2016-17, it was observed that the officials who were drawing Transport allowance @Rs 800 p.m. were allowed exemption of Rs 1600 p.m from their total taxable income and the income tax calculated accordingly. They were eligible for exemption to the extent of Rs 9600 per annum only. In the case of employees with disability, the TA payable is double the normal rate and the maximum exemption allowable is Rs.38400. The short deduction worked out to Rs 10560/-

This may be examined and short deduction of IT made good to Govt. account under intimation to audit

Appendix I

Sl no	Name and designation	Transport allowance drawn (Rs)	Exemption allowed (Rs)	Rate of Income tax applicable %	Income Tax short deducted (excluding cess) (Rs)
1.	VikramJeet, Asst.Librarian	19200 (double rate)	38400	10	1920
2.	K.M.Rveendran, Jr. Steno	9600	19200	10	960
3.	P.B.Radha, Assistant	9600	19200	10	960
4.	K.M.Bhaskaran, Executive Lab.	9600	19200	10	960
5.	C.S.Indira, UDC	9600	19200	10	960
6.	E.A.FrancisPrakash, UDC	9600	19200	10	960
7.	P.P.Mary Das, Staff Car Driver	9600	19200	10	960
8.	P.A.Mohanan, LDC	9600	19200	10	960
9.	M.K.Mohanan, MTS	9600	19200	10	960
10.	P.K.Subran, MTS	9600	19200	10	960
					10560

It was replied that the tax benefit @ Rs.19200 was given as per Rule 10(14) of Income Tax by which the limit of tax benefit upto Rs.9600/annum is extended to Rs.19,200/ year. Reply is not acceptable as Rs.1600/month is the maximum limit of TA that can be exempted. The cases may be reviewed and action taken.

II .Deduction of Income Tax from the interest accrued on deposits of PF Account

The fund collected towards the Provident Fund subscriptions and recoveries made from the employees of the Sansthanwere invested in Fixed Deposit and Savings Bank Account maintained in SBI Vilangan Branch. As per Section 10 23(C) and 10 24of the Income Tax Act, the interest on investment of PF of the Educational Institutions are treated as exempted income for the purpose of income tax. However, during 2016-17, the bank has deducted Income Tax at source from the interest accrued on the FDs of PF investment. The details are given below.

Interest accrued (Rs)	TDS deducted (Rs)
154890	15489
455404	45541
1066300	106630
	1,67,660

As the interest on PF deposits are exempted income, action may be taken to get the refund from Income Tax Department.

It was replied that action has already been taken to get the tax amount refunded from IT Department.

Further Progress is awaited.

III. Keeping of fund in deposit account of CPWD.

Administrative Approval and expenditure sanction for Rs 6, 54, 40700 was accorded by the Sansthan Headquarters, New Delhi for the following works at this Campus vide RSKS/31039/2012-Admn/Guruvayur Campus dated 02-03-2016.

- | | | |
|--|---|---------------------|
| 1. Construction of Auditorium Building | - | Rs 5,95,85,000 |
| 2. Providing sheet roofing to college-cum
Administrative building | - | <u>Rs 58,55,700</u> |

TOTAL	-	Rs 6, 54, 40,700
-------	---	------------------

Accordingly, an amount of Rs 1, 98, 60,000 and Rs 19, 52,000 representing 33.33% of the approved expenditure respectively for the works at Sl.No.1 and 2 above were transferred to Sansthan's Account. The balance amount were released by Sansthan Headquarters in July 2016 (Rs 39, 03,570), October 2016 (Rs1,93,25,000)and in January 2017(Rs 2, 00,00,000). The entire amount was deposited with CPWD for executing the work. As per the Progress Report of Expenditure for July 2017furnished by CPWD, out of Rs 5.96 crore deposited with CPWD for Construction of Auditorium only Rs 1.17 crore has been spent, i.e. 20% and for providing sheet roofing, out of Rs 58.56 lakh deposited Rs 23.72 lakh has been spent – i.e. 40%. The balance amount is lying with CPWD.

It was replied that the work of providing Sheet roofing has been completed and bills settled. The work of construction of Auditorium is expected to be completed by March 2018.

Further development is awaited.

IV. Investment of PF money

The Ministry of Finance, vide Notification F.No.5(88)/2006-PR dated 14-08-2008, issued the pattern of investment to be followed by Non-Government Provident Fund, Superannuation fund and Gratuity fund, etc. As per this, upto 55% of the fund to be invested in Government Securities, upto 40% to be invested in Debt securities, upto 5% in

Money market Instruments etc.

The Provident Fund of the employees is independently managed by the Principal, RSS Guruvayur campus itself and not amalgamated with the Sansthan Head Office. The Fund is invested by the Principal as Fixed Deposit and Savings Bank Account in SBI, Vilangan Branch.

The interest provided by the bank for the FDs were ranged from 6.85 per cent to 7.5%. However, the interest payable for the Provident Fund was 8.1% and 8%. Hence there was a shortage of Rs 64024/- between the book balance as per PF broadsheet and total investment balance in the bank as stated below.

a.	Balance of PF amount as per Broadsheet as on 31.3.17	:	Rs 24187736
b.	Total investment value (FD+Savings) as on 31.3.17	:	Rs 24123712
	Difference	:	Rs 64024/-

Action may be initiated to make investments judiciously as per the notification of the Ministry of Finance and getting better offers from various nationalized banks regarding the FD interest.

It was replied that the matter would be brought to the notice of higher Authorities of the Sansthan and action taken accordingly.

Further development is awaited.

PART-III

FOLLOW UP OF OUTSTANDING PARAS FROM PREVIOUS INSPECTION REPORTS

The following paragraphs of previous local audit reports were pending as unsettled.

IR No.	Para No.
OA/AB/7-23/RSS/TCR/2013-14	II B-III
CE/AB/IV.7-133/2014-15 <i>Damaged</i>	II B-III
CE/11/7-48/2015-16/ <i>income tax, interest, etc.</i>	II B- II,X
CE/11/7-42/16/17/ <i>Pay fixation</i>	II B- II

Replies to the pending paras may be expedited.

PART-IV

BEST PRACTICES NOTICED DURING THE COURSE OF AUDIT

Nil

PART-V

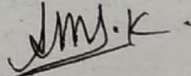
ACKNOWLEDGEMENT

The audit expresses its gratitude for the cooperation extended by providing the records during the course of audit.

Disclaimer

The inspection report has been prepared on the basis of information furnished and made available by the Rashtriya Sanskrit Sansthan (Deemed University), Thrissur. The office of the Principal Director of Audit (Central), Chennai, Branch – Kochi disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

[Approved by DD (DT) II]


Sr. Audit Officer/CE

प्रधान निदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय, चेन्नै
शाखा कार्यालय, कोच्ची, गोल्डन जूबिली रोड, कलूर, कोच्ची - 682 017
OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), CHENNAI
BRANCH KOCHI, GOLDEN JUBILEE ROAD, KALOOR, KOCHI - 682 017

No. CE/II/7-1/RSSDU/2019-20/17

Date: 29.04.19

सेवा में/To

प्राचार्य/The Principal,
राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय,
Rashtriya Sanskrit Sansthan Deemed University,
पुरनाट्टुकरा, तृशूर/Puranattukara, Thrissur - 680 551.

महोदय/Sir,

विषय: राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के लेखाओं की स्थानीय लेखापरीक्षा
र निरीक्षण रिपोर्ट का अग्रोण

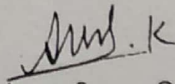
Sub: Inspection Report on the local audit of accounts of Rashtriya Sanskrit
Sansthan Deemed University, Thrissur - forwarding of.

मैं वा 2017-18 केलिए राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तृशूर के लेखाओं एवं
पंजियों की स्थानीय लेखापरीक्षा पर रिपोर्ट की एक प्रति इसके साथ अग्रोण करती हूँ / I forward
herewith a copy of the Report on the local audit of the accounts and registers of Rashtriya
Sanskrit Sansthan Deemed University, Thrissur for the year 2017-18.

यह निवेदन किया जाता है कि इस पत्र की प्राप्ति के चार सप्ताह के अंदर निदेशक द्वारा
कृपया उत्तर प्रस्तुत किए जाए / It is requested that the replies may please be furnished through
Director within four weeks of receipt of this letter.

कृपया इस पत्र की पावती भेजें/ Receipt of this letter may please be acknowledged.

भवदीय/Yours faithfully,


वरिष्ठ लेखापरीक्षा अधिकारी/ सी.ई.
Sr. Audit Officer/CE

निरीक्षण रिपोर्ट की प्रति सहित प्रतिलिपि/ Copy with copy of the Inspection Report to :

- 1 निदेशक, राष्ट्रीय संस्कृत संस्थान डीम्ड विश्वविद्यालय, तारकापुरी, नई दिल्ली - 110 058
The Director, Rashtriya Sanskrit Sansthan Deemed University, New Delhi-110058.
- 2 महानिदेशक लेखापरीक्षा, केंद्रीय राजस्व, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
The Director General of Audit, Central Revenues, Indraprastha Estate, New Delhi - 110 002.

वरिष्ठ लेखापरीक्षा अधिकारी/ सी.ई.)
Sr. Audit Officer/CE

Inspection Report on the audit of the Accounts and Registers of Rashtriya Sanskrit Sansthan, Deemed University, Guruvayoor Campus, Puranattukara, Thrissur for the period from 01.04.2017 to 31.03.2018.

PART - I

A. Introductory

Rashtriya Sanskrit Sansthan Deemed University, Guruvayoor Campus, Puranattukara, Thrissur is one of the ten campuses of the Rashtriya Sanskrit Sansthan, New Delhi, an Autonomous Organisation under the Ministry of Human Resource Development, Government of India. Formerly known as Guruvayoor Sahitya Deepika Sanskrit Vidypeetha, the Institute was taken over by the Rashtriya Sanskrit Sansthan in July 1979. Rashtriya Sanskrit Sansthan was declared as a Deemed University in May 2002. The Guruvayoor campus has two centres, one at Puranattukara and the other at Pavaratty. The main centre is located at Puranattukara. The centre at Pavaratty is named as P T Kuriakose Smrithi Bhawan. The Institute offers two-year courses viz- Prak -shastri, Acharya and Siksha- Shastri and three-year courses -Shastri and Diploma Course on Yoga and Ayurveda Literature..

The local audit on the accounts and registers of Rashtriya Sanskrit Sansthan, Guruvayoor Campus was conducted from 26-03-2019 to 29-03-2019 by the Principal Director of Audit (Central) Br. Kochi under Section 20(1) of CAG's (DPC) Act, 1971 covering the period from 01-04-2017 to 31-03-2018

B. Officers in charge

Prof.Ch.L.N.Sarma, Principal (in-charge) was the head of the Institute during the period covered in audit.

C. Financial Analysis

(Rs. In Lakh)

Year	Grant in aid		Other Receipt	Expenditure	GIA Surrender
	Op. Balance	GIA received			
2016-17	152.68	1249.23	37.75	820.12	Nil
2017-18	93.18	993.23	11.69	1019.48	Nil

D. Internal Audit

The internal audit was conducted by the Internal Audit Wing of Sansthan Headquarters in August 2012.

PART II

A. Significant Audit Findings

NIL

B. Other Incidental Findings

I. Irregular fixation of initial pay of re-employed pensioner

Shri. P.C. Muraleemadhavan was appointed to the post of Professor (sahitya) in pay band Rs 37400-67000 with AGP Rs 10,000 on 01-7-13. His initial pay was fixed at Rs 43,000 plus AGP 10,000 w.e.f. 01-07-13 in accordance with UGC Regulations 2010 (directly recruited Professor).

He was a re-employed pensioner, retired from Sree Sankaracharya University of Sanskrit, Kalady on 31-05-12 and drawing a monthly pension of Rs 29,920 from 01-06-2012.

The OM No. 3/13/2008-Estt (Pay II) dated 11-11-2008 of DoPT, has enclosed the existing ceiling of drawal of pay plus gross pension on re-employment to Rs 80,000, the maximum salary payable to the Secretary to the Govt. of India under CCS (RP) Rules 2008 w.e.f. 01-01-2006.

Accordingly the pay of Shri. P.C Muraleemadhavan in the re-employed post plus pension should have been limited to Rs 80,000 p.m . However, on a scrutiny of Pay Bill register and the Service Book of the official it was noticed that he was drawing Rs.82,920 per month as pay plus Pension (Rs 53,000+Rs 29,920). He was eligible for a maximum pay of Rs 40800+10.000 plus pension of Rs 29920 w.e.f. 01-07.13. He was not eligible for further increments also. The excess drawal of pay from 1-7-13 to 31-12-15 excluding Dearness Allowance and other allowances drawn works out to Rs 1,26,060/- as detailed below.

Period	Pay+AGP per month Rs.	Pay admissible Per month Rs.	Excess pay drawn Rs.
1-7-13 to 30-6-14	43000+10000	40080+10000	2920 x 12 = 35040
1-7-14 to 30-6-15	44590+10000	50080	4510 x 12 = 54120
1-7-15 to 31-12-15	46230+10000	50080	6150 x 6. = 36900
Total			Rs 126060

The revised pay from 1-1-2016 may also be regulated based on revised pension w.e.f. 1-1-2016 as per orders issued by Govt. of India in this regard based on VIIth CPC, by limiting the maximum pay plus pension to Rs 2,25,000.

It was replied that the matter would be taken up with the Head Quarters office of Sansthan, New Delhi and parent department of Prof. P.C Muraleemadhavan and action taken accordingly.

II. Incorrect Fixation of Pay

A mention was made on the above subject under Part II B: Para II in the Inspection Report No. CE/II/7-42/2016-17. The para is reproduced below.

Shri. Parameswaran Narayanan, Sr. Lecturer was drawing a pay of Rs.3625 (07-July 1993) in the scale of Rs.3000-5000. He was promoted on 07-July 1993 as reader in the scale of Rs.3700-5700 under the Career Advancement Scheme of the UGC vide sansthan Office order No.184. As such this pay as on 07-July 1993 had been fixed at Rs 3825 as per the provisions of FR 22(i) under the orders of Deputy Director of Rashtriya Sanskrit Sansthan. The pay fixation was not in order. As the promotion from Sr. Lecturer to the post of Reader did not involve any assumption of duties and responsibilities of greater importance, the benefits of fixation under FR 1a (i) was not admissible. It was also specified in the Order No.12015/94Admn/RSKS dated 05 August 1997 of the Deputy Director Rashtriya Sankrit Sansthan that the promotion of Sr. Lecturer as Reader was under the Career Advancement Scheme of the UGC and clarified that the duties and responsibilities of the above promoted official will remain the same. The Deputy Director while forwarding the copy of the Order No.184 to the Principal, RSS Guruvayoor Campus it was further clarified that no additional staff would be provided against the Sr. Lecturer who had been promoted as Reader and the work load may be adjusted accordingly.

Therefore the pay of the promoted official should have been fixed in the scale of Rs. 3700-5700 under the provisions of FR 21 a(ii) as shown below:

Date	Pay Fixed	Pay to be fixed
07 July 1993	3825	3700
07 July 1994	3950	3825
07 July 1995	4075	3950
07 July 1996	4200	4075
07 July 1997	4325	4200
07 July 1998	4450	4325

As the erroneous fixation of pay has not been corrected so far the subsequent fixations made on account of further promotions and pay revisions will also require correction. (As the official has been transferred from this institution his Service Book is not available here.)

The need for correcting the wrong fixation made was pointed out in the Inspection Report No.OA/AB/7-57/V/RSSDU/07-08. As rectification of the erroneous fixation was not done this was again pointed out in the Inspection Report No.OA/AB/7-23/2013-14.

For rectification of the erroneous fixation several reminders are seen sent to the Headquarters from this office. But the corrective action has not been taken so far. As the case has been outstanding for a very long time without settlement, necessary action may be taken to rectify the erroneous fixation without further delay under intimation to audit.

It was replied that the matter has been brought to the notice of the competent authority of Headquarters office of Sansthan, New Delhi and discussed in the meeting held at H.O on 14.02.19 under the chairmanship of respected Vice Chancellor. It is pointed out that there is no difference between the same cadres and seniority, even if promoted directly or upgraded under CAS scheme of UGC and one notional

increment is admissible. While promotion it occurs through under CAS or direct promotion.

The reply is not acceptable owing to the fact that the official has been promoted in the scale of Rs. 3700-5700 under CAS, rather than being granted an increment in the same scale of Rs. 3000-5000. Hence, necessary action may be initiated to recover the excess paid salary from the official and fact intimated to audit.

III. Adoption of improper methods in the selection of agencies for manpower supply to security and other services

Rashtriya Sanskri Sansthan, Deemed University, Guruvayoor Campus (RSS-DU-GC) has invited quotation (dated 13-06-2017) from the agencies for the supply of services of Security Guards, Matron, House Keeping/Cleaning staff, Cook, Helper, Data Entry Operator, etc., on contract basis w.e.f. July 2017 ensuring the minimum wages.

Accordingly, 10 quotations were received for the supply of services. A Committee – Man Power Engagement Committee (MPEC) was formed to consider the quotations and to select the agency. The MPEC in a meeting held on 30-06-2017, has selected M/s.Spider Force, Kochi for the manpower supply of security services and M/s City Service Centre, Thrissur for the supply to other Services respectively.

In this connection the following observations are made by audit.

1. Incorrect methods adopted for Tendering.

Rule 201 (ii) of GFR 2017 stipulates that, the Ministry or Department concerned should issue such advertisement in Central Public Procurement Portal (CPPP), for the procurement of non- consulting service having an estimated value above Rs.10 lakhs. An organization having its own website should also publish all its advertised tender enquiries in the website.

The RSS-DU-GC has only invited the quotation on 13-6-17. A mention was made in the Malayalam Daily Newspapers (14-06-2017) as News Information regarding appointment to above posts on contract, instead of publishing it as an advertisement. However, offers from 10 agencies were received.

On a scrutiny of vouchers, it was noticed that approx. Rs 2.52 lakh (including GST) was incurred towards the payment to M/s Spider Force, Kochi for the supply of services of security guards for a month and Rs 27.72 lakh for 11 months, being the contract period. Hence selection should have been made tendering by ensuring wide publicity through Newspaper advertisements and Public Procurement Portal.

The Institute did not venture for tendering, thereby deviating from the provisions of the GFR 2017 guidelines. The above procurement of Service, not being a tendered work, the conditions to be followed by a contracting agency viz, selection after technical and financial bid, holding the security deposit etc., specified as tender conditions, could not be enforced. Moreover, more offers would have come from qualified agencies if prescribed procedure had adopted.

2. Incorrect selection methods

(i) The selection committee in their meeting (30-6-2017) has considered the factor of deployment of 'ex-servicemen' as security guards and hence selected M/s.Spider Force Kochi considering the fact that they had quoted Rs 600 per person per duty for deployment of Ex-Servicemen, whereas another agency, M/s.City Services Ltd., has quoted Rs 595 per person per duty for deployment of security staff without specifying whether the Security Guards were Ex-Servicemen or not. However the condition regarding requirement of Ex-Servicemen was not specified in its quotation notice by RSSDU.

Thus, the selection of one agency considering a benchmark or condition which was not specified in tender notice/quotation notice is not justifiable as it defeats the very purpose of competitive bidding.

(ii) One of the conditions mentioned in the quotation was to ensure the minimum wages specified by the Central Government. However the selection committee has not taken this factor into consideration.

The Minimum wages for security guards (watch and ward) without arms, fixed by the Ministry of Labour and Employment (F.No. 1/ 13(6)/20 17-LS-II dated 20-4-2017) w.e.f. 01-04-2017 was Rs 593 per duty including Variable Dearness Allowances (VDA) of Rs 14 in Class B areas (Thrissur UA). The selection committee has selected the agency which quoted Rs 600 per duty. However, factors such as component of employers contribution to EPF (@ 13.15% of the wages) and ESI (@4.75% of the wages), bonus (8.33% of the wages), wages on National Holidays, etc., (which are made as statutory obligations to the Principal Employer as per EPF Act 1952, ESI Act 1948, Bonus Act 1965, etc.) were not considered by the Selection Committee. This was also not mentioned in the quotation notice either.

From the above, it is evident that the employee benefits like EPF, ESI, Bonus, etc., could not be provided to the security guards as the rate of service was fixed at Rs 600 per duty with a marginal increase of Rs 7 from the minimum wages of Rs 593.

Similarly, in selecting another agency, M/s City Service Centre, for the manpower supply to services of DEO, MTS, Matron, Cook, etc., the above specified statutory obligations were also not considered.

It was not forthcoming from the files that the Institute while making the payment on claims of the agencies insisted on the evidences for payment of wages to the employees on outsourced service. It was noticed that neither the quotation offer nor payment claims submitted by the Contracting Agency contained the details of payment of minimum wages, bonus factor, remittance of employer contribution to EPF and ESI etc. Thus the Institute, being the Principal employer has failed to ensure the statutory employee benefits Provided/Guaranteed by the Government of India.

This is brought to notice for remarks.

IV. Drawal of discontinued allowance w.e.f. July 2017

The recommendations of the 7th CPC on allowances have come into effect from 1st July 2017 and the disbursement of all existing allowances which have not been specifically recommended for continuation in terms of Resolution dated 6th July 2017

shall be discontinued from July 2017. The Family Planning Allowance was one of the existing allowances which have been discontinued w.e.f July 2017. The revised pay and allowances were drawn by the employees of RSS-DU-GC from February 2018. However, while drawing the arrears of pay and allowances from January 2016 based on 7th CPC, FPA was seen paid to the following employees from July 2017.

Sl. No.	Name and Designation S/Shri/Smt.	FPA drawn per month Rs.	Period of drawn	Amount Rs.
1	Prof. L.N. Sarma, Principal	650	July 17 to January 18	4550
2	Prof. C.L. Cicily	550	July 17 to January 18	3850
3	S.V.R. Moorthy, Assoc.Prof.	550	July 17 to January 18	3850
4	P.V.Sreedevi, Asst. Prof	350	July 17 to December 17	2100
5	Lalitha Chandran, Asst.Prof	350	July 17 to January 18	2450
6	K.A.Jessy, Asst.Prof.	350	July 17 to January 18	2450
7	K.M.Bhaskaran, Executive Libr.	250	July 17 to January 18	1750
8	K.M.Ravindran, Steno.	210	July 17 to January 18	1470
9	C.S.Indira, UDC	210	July 17 to January 18	1470
10	P.P.Mary Das, Staff Car Driver	210	July 17 to January 18	1470
11	P.S.Radhakrishnan, LDC	210	July 17 to January 18	1470
12	V.S.Santha, MTS	210	July 17 to January 18	1470
13	K.J.Gopi, MTS	210	July 17 to January 18	1470
14	K.T.Krishnakumar, Section Officer	250	July 17 to October 17	1000
			Total	30820

The irregular payment of FPA paid from July 2017 may be recovered from the above officials under intimation to audit.

It was replied that this would be recovered from the salary of the concerned employees and fact intimated to audit.

V. Short deduction of Income Tax

Section 194 J of Income Tax Act, 1961 stipulates that TDS @10% shall be deducted for professional service, if the aggregate amount exceeds Rs.30,000/-per annum.

However, it was noticed that the Income Tax deducted at Source, on payment of Rs 94000/- to Shri N.M. Madhu for his professional service (vide Voucher No. 481 dated 8-12-17), was only Rs 7400/- against Rs 9400/- being 10% of the amount paid. The short deduction of income tax amounting to Rs.2000/- is brought to notice for further action

VI. Avoidable expenditure of Rs. 45,935 towards payment made to Income Tax Department.

A mention was made on the above subject under Part II B: Para II Report No.CE/II/7-48/2015-16. The para is reproduced below.

A demand for payment of late filing fee and interest amounting to Rs. 35,935 for the following quarters was received from Income Tax Department. The details are given below.

Financial Year	Quarter	Reason	Amount
2007-08	Q4	Interest on late payment	1270
2012-13	Q2	Late filing fee	6400
	Q3	Late filing fee	4600
	Q4	Late filing fee	22200
	Q3	Interest on late payment	105
2013-14	Q4	Late filing fee	1360

Although the ITO (TDS), Thrissur, was approached by the office authorities, the IT Department refused to waive the penalty and interest. Therefore the above demands raised by the IT Department were honored and payments were made on 03.12.2014 vide Cheque No.467403 and Challan No.70 on 24.06.2014.

It was also noticed that a payment of Rs. 10,000 was made to SCL Corporate Solutions (P) Ltd, towards E-TDS Return Correction charges (Bill No. FC 01085 dated 15.12.2014).

Had timely action been taken for filing the returns, the above payments amounting to Rs. 45,935 (Rs. 35,935+Rs.10,000) could have been avoided.

It was replied that the matter would be taken up with IT authorities to waive the late fee as one time measure. Further developments are awaited.

VII. Delay in conducting Internal Audit.

The last internal audit of Rashtriya Sanskrit Sansthan (Deemed University), Guruvayoor Campus, Thrissur was conducted in August 2012 covering the period up to March 2012. Hence the internal audit of the institution has been in arrears for the past seven years.

PART III

Follow up of Outstanding Paragraphs of Previous Local Audit Reports

1	CE/II/7-47/RSSDU/17-18	Part II B – Para I(b & d),II & IV
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PART IV

Best Practices Noticed During the Course of Audit

No significant practices noticed

PART V

Acknowledgement

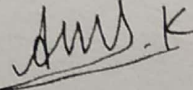
The audit expresses its gratitude for the co-operation extended by the Principal, Rashtriya Sanskrit Sansthan, Deemed University, Guruvayoor Campus and staff by providing the records during the course of audit.

PART VI

Disclaimer

The Inspection Report has been prepared on the basis of the information furnished and records made available by the Principal, Rashtriya Sanskrit Sansthan, Guruvayoor Campus. The Office of the Principal Director of Audit (Central) Chennai, Branch Kochi disclaims any responsibility for any misinformation and or no-information on the part of the auditee.

(Approved by Deputy Director(DT)II)



Sr.Audit Officer/Central Expenditure

3.

FORMAT OF AUDIT INSPECTION REPORT
RASHTRIYA SANSKRIT SANSTHAN (Deemed University), New Delhi - 58

Internal audit Inspection report of the GURUVAYUR CAMPUS, KERALA for the period ending 31st March 2019

Part - I (A)

i. Introductory

The internal audit of GURUVAYUR CAMPUS, KERALA for the period ending 31st March 2019 was conducted by the Audit Party comprising of Shri Dharendra Singh, Consultant (Finance) Shri K T Krishna Kumar, AD, HQ, New Delhi and Shri Gururaj Bhat, Rajiv Gandhi Campus, Sringeri during the period from 30-09-2019 to 03-10-2019.

ii. General Activities and Setup

The GURUVAYUR CAMPUS, KERALA is a constituent center of Reshtriya Sanskrit Sansthan (Deemed University), New Delhi. It imparts Sanskrit education from Prak Shastri to Vidya Vardi (Research) level. The campus is headed by the Principal assisted by faculty and non-faculty staff. It also handles projects relating to promotion of Sanskrit language. During the period under report, following staff have held the posts given below :

Sl No	Post	Name	Period
1	Principal I/c	Professor Ch. L. N. Sharma	30-09-2019 to 03-10-2019
2	Section Officer (F &A)	Shri K M Ravindranan	
3	Cashier	Smt. C. S. Indira	

PBR
5/10/2019

3.10.19 - S.O.

iii. Any Other Activities:

Part - I (B) Position of internal audit paras outstanding for previous inspections.

Following internal audit paras are outstanding from previous inspection reports :-

SI No	Period of Inspection	Para No	Brief Para	Remarks
	30-9-2019	Audit Para - Previous Audit Report by Office of Director General of Audit (Central) Kochi for FY 2018-19	<p><u>Audit Observation by Office of Director General of Audit (Central) Kochi for FY 2018-19 are as under:</u></p> <ol style="list-style-type: none"> 1. Diversion of fund from Student Fund Account for creation of Fixed Assets. 2. Assests purchased out of Student Fund entered in Stock Register but not accounted in the Balance Sheet for the current financial year. 3. Non compliance of Govt. orders on Air Travels. Air Tickets not purchased through authorized agents. 4. Improper maintenance of money receipts and non-maintenance of stock register money receipt books. 5. Physical Verification was carried out but the same has not been recorded in concerned register. <p>Guruvayur campus has furnished reply on above observations to DG of Audit (Central) Kochi.</p>	

PART II (CURRENT AUDIT)

Part - II (A)		Serious Irregularities		Remarks
Para No	Period of Inspection	Brief Para	Para Description	
1	30-9-2019	<u>Balance Sheet</u> Schedule -10 Grant/Subsidies	<p>On scrutiny of Balance Sheet it has been observed that in Schedule-10 under head of " Govt. of India Grant" all the columns i.e. Brought Forward Balance of Previous Year, Grant Received during the Current Financial Year, Utilized for Capital Expenditure and Utilized for Revenue Expenditure amount is shown as Nil.</p> <p>Campus received Rs. 14,88,77,000/- during the current financial year out of which Campus made revenue expenses Rs.9,06,92,896/- and Capital Expenditure Rs. Rs.5,53,11,000/-. But audit party observed that payment of Rs.5,81,84,104/- have been made to CPWD during current financial year is not appearing anywhere in Schedule-10 instead an amount of Rs.5,81,84,104/- is appearing as closing balance.</p> <p>Schedule-10 is required to be rewritten for making necessary correction in it.</p>	
2	30-9-2019	<u>Balance Sheet</u> Schedule -4 Capital Work-in-Progress & Schedule -1 Corpus/Capital Fund	<p>It has been observed that campus made payment against "Capital Work-in-Progress Rs.5,81,84,104/- which is appearing in Schedule - 4 but in Schedule-10 nil amount is appearing against "Utilized for Capital Expenditure" head of accounts. Since these head of accounts are interrelated so same amount must appear in both head of account simultaneously.</p> <p>Further in Schedule-1 an amount of Rs. Rs.5,81,84,104/- appearing in the head of accounts "Contribution from Planned Fund" which is posted in incorrect head of accounts. Since this amount was paid to CPWD against Capital Work-in-Progress so it should appear against "Grant from Govt. of India for Capital Expenditure".</p> <p>Necessary correction required to be done in Schedule-1 also.</p>	

3	30-9-2019	Rs.28,621/- shown against Publication	<p>Outstanding stock of Publication is part of Current Asses but it has been accounted as Fixed Assets.</p> <p>It is suggested to transfer the Rs. 28,621/- to Current Assets i.e. "Publication" head under Schedule -7 from "Publication" head under "Fixed Assets" in Schedule-4. because it is wrongly shown as Fixed Asset</p>
4	30-9-2019	Schedule -4 Depreciation not being calculated properly	<p>It is matter of great concern that most of the campuses are not preparing Schedule-4 as per format given by MHRD. Opening Balance of Assets are being shown as written down Closing Balance of Previous years instead of Original Purchase cost + Addition - Adjustment, if any made during the year.</p> <p>Further Accumulated depreciation column are kept vacant so it is not clear that upto what extent the assets have been depreciated. By carrying forward the wrong opening balance, depreciation amount is also not being calculated accurately.</p> <p>It is suggested, while preparing Schedule-4, Accumulated Depreciation column must be filled accordingly so that Original value of asset could be ascertained by adding Depreciated value of Asset + Accumulated Depreciation.</p>
5	30-9-2019	Cheque issue register	<p>It has been observed that Cheque issue register have not been maintained by the campus. It is suggested to prepare a cheque issue register and maintain it properly which will help in preparing Bank Reconciliation Statement and also to observe time barred cheques.</p>

6	1-10-2019	Schedule - 3 Outstanding Student Fund not taken as Liability in Balance Sheet.	<p>Chattrakosh (Student Fund) Ledger has been maintained by the campus but lot of cutting without signature of DDO. Student Ledger is written as if it is a rough book used for calculation purpose by students.</p> <p>Further, balance outstanding in Chatrakosh Account Rs. 38,74,586/- not taken to Schedule -3 as a Liability in the Balance Sheet.</p> <p>Accounts department is advised to rectify the mistake and take total outstanding amount (Cash in hand Rs.3,846, FD Rs.37,92,566/- and Balance at Bank Rs.2,403/- + Rs.75,771/- i.e. Total Rs.38,75,586/-) in respect of student fund as a liability in the head of accounts "Chattrakosh". Thus this fund is to be demonstrated in Annexure to other Current Liability of Schedule-3.</p>
7	1-10-2019	Service Book- Nomination of dependents on employee	<p>On scrutiny of Service Books of employees it was found that Nomination papers are not available in the record. In the absence of nomination papers, in case death of any employees, it would become difficult to settle the dues in time to genuine heirs of the deceased.</p> <p>So it is suggested to collect Nomination of dependents from each and every employee of the campus.</p>
8	1-10-2019	Fixed Asset Register not maintained properly	<p>Though fixed asset register is available but entries are not made systematically. Inventory item wise page had not been created in the old asset register resulting in closing balance of items have not been carried forward in the new register so it is difficult to ascertain exact number of items available with the campus.</p> <p>It is advised to prepare a fresh register showing detail of separate inventory item in new page containing detail columns for each item like Opening balance, New purchases, Items written off and Closing balance available.</p>

9	1-10-2019	GPF outstanding balance unnecessarily appearing in Schedule 3 as "Liability" & in Schedule -7 as "Assets" in the Balance Sheet	<p>It has been observed that campus has wrongly posted an amount of Rs.3,22,60,147/- as Liability towards GPF outstanding in Schedule-3 and same amount has also been shown as a Current Asset in Schedule-7 of the balance sheet for FY 2018-19.</p> <p>Since GPF is a separate entity and separate Balance Sheet, Income & Expenditure and Receipt and Payments statements have already been prepared by the Campus. Thus unnecessary inclusion of the GPF outstanding amount Rs.3,22,60,147/- as "Provision" in Liability Side and also in "Current Assets" in Asset Side be removed from the main Balance Sheet.</p>
10	1-10-2019	GPF Interest payable to employees not taken in Income & Expenditure statement	<p>On scrutiny of GPF balance sheet it has been observed that Interest amount to the tune of Rs.18,07,656/- payable to employees on their GPF outstanding have not shown in expenditure side in Income and expenditure statement resulting in overstatement of income Rs.8,99,639/- . As per calculation there is deficit of Rs.1,02,720/- against income.</p> <p>It is advised to rewrite the income and expenditure statement and make changes in GPF balance sheet accordingly.</p>
11	3-10-2019	Advance Watch Register not being maintained properly	<p>Campus office is maintaining Advance watch Register but detail of outstanding advances i.e. to whom advance have been given and for what purpose it has been given could not be ascertained due to improper posting in the register.</p> <p>It is suggested to maintain advance register properly so that it could be easily be ascertained that against whom and for how long time the advance is outstanding. Proper maintenance of advance register will help initiating early step for settlement of advances.</p>

12	3-10-2019	GIS liability not appearing in Balance Sheet	<p>As per Balance Sheet of Guruvayur Campus for the FY 2018-19 liability of Rs. 10/- is appearing towards GIS against the actual GIS liability Rs.4,91,497/-.</p> <p>On scrutiny of record it was observed that individual Bank account have been opened in the Joint name of Principal and Employee. Also campus have obtained bank certificate of each account containing outstanding balance as on 31st March 2019. But the total outstanding of all accounts have not been taken in the Balance Sheet. Thus understatement of liability to the tune of Rs.4,91,487/- appearing in the balance sheet.</p> <p>It is suggested to get total accumulation against GIS Bank accounts and incorporate the same in "GIS" accounts appearing in <u>"Annexure to other Current Liability"</u> under Schedule-3.</p>
13	3-10-2019	Overstatement of Interest Income in Schedule -12	<p>On scrutiny of Balance Sheet it was observed that an amount of Rs.15,20,039/- is shown as "Interest Earned" from other sources in Schedule -12 of Balance Sheet. In fact an amount of Rs.1,73,117/- as Interest was earned on the Principal amount Rs.13,46,912/- but the whole amount Principal + Interest has been shown as Interest earned in the balance sheet. Thus overstatement of Interest Income Rs.13,46,912/- is appearing in the Income and Expenditure statement for the financial year 2018-19.</p> <p>Necessary modification in the Income and Expenditure statement is required to done and also rectification needed to be done in the balance sheet accordingly.</p>
14	3-10-2019	Signing of Cash Book/Stock Register/Inventory Register etc.	<p>Campus office has maintained a register for recording receipt and payment transaction made against Capital Account but register have not been checked and signed by the any responsible concern person/DDO, since it is mandatory to get register signed by authorized person.</p> <p>So it is suggested that all registers containing cash or bank transactions created either for capital or revenue expenditure purpose must be checked and got signed by the competent authorities.</p>

Sl No	Period of Inspection	Para No	Brief Para	Remarks
1	30-9-2019	Discontinue preparation of GPF Statements in Old Format	<p>Annual Account statements of GPF are being prepared in old formats whereas as per instruction of Ministry of HRD it must be prepared in New Formats prescribed by Ministry of HRD.</p> <p>It is suggested to follow instruction and prepare financial statements in new format as required by MHRD.</p>	
2	30-9-2019	Physical Verification of Fixed Assets not found satisfactory	<p>A committee was set up to physically verify the Inventory items (Assets) of the campus. Verification was carried out and report was prepared and submitted by the committee but no concrete result of this physical verification could be derived by the committee.</p> <p>On scrutiny of the detailed report submitted by the committee it was found that committee have not mentioned in their report that how many items are missing, how many are repairable and how many are to be written off from the stock.</p> <p>It is suggested that campus authority is required to direct the committee to prepare fresh report to segregate and identify that how many items are damaged and out these damaged assets how many items are repairable and how many need to be written off.</p>	
3	1-10-2019	Outstanding against NPS	<p>It has been observed that an amount of Rs.15,11,884/- is outstanding as liability towards NPS contribution in respect of 4 employees.</p> <p>Action may be taken to transfer the amount in the respective accounts under PRAN at the earliest possible</p>	
4	1-10-2019	Verification of Library Books	<p>On scrutiny of Accession register it has been observed that it is maintained properly by the Campus.</p>	

			Physical Verification of Library Books done for the year 2018-19. Report is satisfactory. Lost books has been written off by using appropriate method. In some of cases recovery have also been made from students and faculty members in respect of books lost by them.	
5	1-10-2019	Bank Reconciliation Statement	<p>Reconciliation statement has been prepared by the Accounts Department and Cash and Bank balance is also matching for every account maintained by Campus office but cheque number and issue date have not been mentioned in the cash book. Proper method of preparing reconciliation statement has not been adopted resulting in it was difficult to ascertain that cheques shown outstanding in the reconciliation statement were issued to which party and on which date.</p> <p>It is advised to prepare fresh Bank Reconciliation statement clearly mentioning the Name of the party, Cheque Number and Date of issue.</p>	
6	3-10-2019	Consumable Item Register	Campus is maintaining consumable items register but the detail narration of items purchased and issued to other departments/employees has not been written properly.	
7	3-10-2019	Purchase of Sports Items	<p>It was also observed that sports items and consumable items are being purchased from Student funds and General funds but certificate in this regard have not been attached with the vouchers. For example an amount was spent for purchase of Track Suits for Rs.17,010/- but a certificate has not been attached with the voucher certifying that above items have been issued to the students and signature of students have been obtained in the issue register maintained for this purpose. There are similar other cases where certificates have not been attached alongwith vouchers.</p> <p>It is suggested that sports item register be maintained by the concerned person which will notify that the items have been purchased and issued to the students or related persons. A certificate certifying that items have been purchased and issued be attached with the settlement voucher.</p>	

8	3-10-2019	Staff Car Expenses	<p>Transportation Expenses account is showing Rs.68,788/- incurred towards Staff Car Expenses but head wise expenses have not been shown in the book of accounts. Whereas as per Schedule-18 "Transportation Expenses" it is clear that Expenses incurred on Vehicle Owned by Institution be written separately against each head of accounts i.e. Running Expenses, Repair & Maintenance Expenses, Insurance Expenses, Staff Car Expenses etc.</p> <p>It is suggested to write expenses made for specific purpose in the respective head of accounts instead of writing consolidated amount in single head of account</p>
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INSPECTING AUDITOR

Note :Review old outstanding paras of internal audit and external audit reports. Include unsettled paras of internal audit in Part -I (A) and external audit in Part - I (A) in a separate para. Enclosed a list of settled paras with the I.R.

2. Current audit paras may be linked with photocopies of key documents.