


टिप्पणी तथा आदेश

The Inspection report on Internal Audit of various departments of University of Allahabad during the period 2020-21 is being submitted for kind approval. Submitted please.


17.8.21

Hon'ble V.C

A' approved


26/8/21

F.O. for compliance

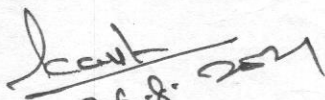
"A"

Vice-Chancellor
University of Allahabad

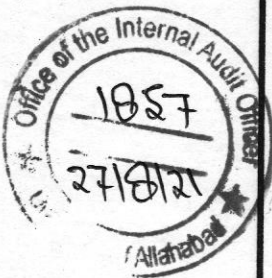
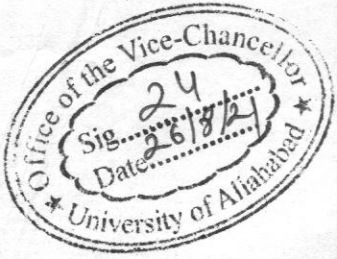
Inspection reports placed on the file may kindly be considered for approval. Copy of reports should be forwarded to F.O. to initiate action/issue directive as recorded on @ to ② and ④ to ⑤ against respective audit observations to respective HODs. It has also been observed that several records were not put up to D.A.O. for inspection. FO should issue ^{letter to each} separate HOD concerned to arrange to submit their records to D.A.O.'s office immediately. Its non compliance will be viewed seriously.


24/8/21
FA

DR (AC)


26.8.21
Finance Officer
University of Allahabad

200
be submit a list of letter to be submit to Comd. 200 in name of HOD of where



**Inspection Report on Internal Audit of Centre of Nanotechnology Department for the
period April 2017 to March 2020.**

(A) Introduction:

The Internal Audit of Department of Nanotechnology for the period from April 2017 to March 2020 was conducted by S/Shri S. N. Singh, C. M. Shukla and Sh. Ramkhelawan.

Following Head of Department held the charge during the period from April 2017 to March 2020:

Shri A.C. Pandey, HoD/Investigator.

(B) Scope of Audit:

It was first the Internal Audit of Department of Nanotechnology. All the registers and other records maintained by Department of Nanotechnology were called for verification by Audit.

(C) Records not put up:

- (i) Diary and dispatch Register
- (ii) Indent Register
- (iii) Issue Register (separately maintained)

Disclaimer:

The Internal Audit Report on the Internal Audit of Department of Nanotechnology for the period from April 2017 to March 2020 has been prepared on the basis of information made available by the department. The Internal Audit Department of the University of Allahabad disclaims itself of any responsibility for any misinformation on the part of the Audited Entity.

Para 1: Non utilization of Equipment valuing Rs.12.27 crores.

With a view to develop and set up mini accelerator-based research facility at University of Allahabad for pursuing experimental work in interdisciplinary area, the Department of Science and Technology sanctioned a project entitled "High fluence Ion Beam facility (HFIBF) at a cost of Rs 12.27 crore in September 2010.

UoA constructed a building at a cost of Rs 4.38 crore in the year 2016 for installation of HFIBF equipments. The equipment was imported from M/S. Pantechnic SA, France commissioned in July 19, 2018 at a total cost of Rs 12.27Crore.

a During the scrutiny of records, it was observed that the false ceiling of the equipment of the building where the equipment was installed, was damaged and fallen on HBIBF (source deck). As a result, no experiment could be performed owing to shine effect of radiation and occupancy of the building.

b The damage occurred on January 7, 2020 and was reported to University Engineer (UE) for repair, the repair of the false ceiling was estimated to Rs 90,400.00. Engineering unit had been requested a number of times up to January 13, 2021 for its repair, which have not been done so far. It is worth to mention that in spite of acute urgency of the equipment due to non-repair of false ceiling the equipment valuing Rs 12.27 crores are lying unutilized till date (May 2021).

It is evident that due to non-coordination between two units of the University (Nanotechnology and Engineering) the equipment valuing Rs 12.27 crores are lying idle and the very purpose of installation of the equipment defeated.

No reply was furnished to Audit.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 2: Non-Maintenance of Sectional Diary:

c Diary is an important Register to keep watch over the petitions, applications and letters received from outside. It facilitates timely disposal and control on the application received in department. During the Audit it was noticed that the department was maintaining only dispatch register for the outgoing letters but diary for incoming letters was not maintained in absence of which there was no control over timely disposal of the dak/files.

No reply was furnished to Audit.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 3: Non-reconciliation of Cash Book:

d During the scrutiny of Cash Book maintained by the department, it was observed that the credits side of the cash book as on September 27, 2018, showed Rs.4,53,39,649.13 and debits

side showed Rs. 4,57,96,791.13. The reasons of differences should have been identified reconciliation with bank balances be done.

No reply was furnished to Audit.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 4: Non maintenance of assets and physical verification:

Rule 211 (i) of GFR 2017 provides as under:

Separate accounts will be maintained for:

- (a) Fixed assets such as plant & machinery, equipment, furniture and fixture in the Form GFR 22;
- (b) Consumable items such as office stationery in the form GFR 23;

Scrutiny of the records revealed that no such accounts were being kept in the department. Physical verification of the above assets was also not being carried out. Besides above, as per Rule 211(ii), of GFR 2017, separate accounts of fixed accounts such as plant and machinery, equipment, furniture and fixture etc in the Form GFR 22 were required to be kept. However, no such records were being maintained by the department.

No reply was furnished to Audit.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

S/d

(Hon'ble Vice-Chancellor)


17.8.21

(Internal Audit Officer)
Internal Audit Officer I/C
University of Allahabad
Prayagraj-211002

Inspection Report on Internal Audit of Zoology Department for the period 2017 to March 2020.

Introduction:

The Internal Audit of Zoology Department for the period from April 2017 to March 2020 was conducted by S/Shri S. N. Singh, C. M. Shukla and Sh. Ram khelawan.

Following Head of Department held the charge during the period from April 2017 to March 2020.

The following HoDs held the post for the period from April 2017 to March 2021.

1. Prof. Krishna Kumar
2. Prof. Aneeta Gopesh
3. Prof. R.S. Pandey
4. Prof. B. Mohanty

Scope of Audit:

It was the first Internal Audit of the Zoology department. All the registers and other records maintained by the Department were called for verification by Audit.

Records not put up:

NIL

Disclaimer:

The Internal Audit Report on the Audit Department of Zoology for the period April 2017 to March 2020 has been prepared on the basis of information made available by the department. The Internal Audit Department of the University of Allahabad disclaims itself of any responsibility for any misinformation on the part of the Audited Entity.

Para 1: Non-maintenance of Diary and dispatch registers.

Diary registers are important document for recording all inwards and outward letters immediately and handing over to the concerned for its timely disposal. Recording of the disposal is required to be entered in the dispatch registers after action have since been taken.

(f) During the scrutiny, it was observed that diary and dispatch registers were not being maintained in the department resulting in unawareness of the nature of the letters received and action taken thereon.

In reply, it was stated that office assistant has been instructed to maintain Diary in the format advised.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 2: Non-maintenance of Advance register.

In order to have control over advance received by the staff and HoD, a register called advance register is required is to be maintained to watch over the advance. In case of non adjustment of bill against the aforesaid advance, **as per Rule 323 (2)**, the adjustment bill along with balance if any, shall be submitted by the Government servant within fifteen days of the drawl of advance failing which the advance or balance be recovered from his next salary.

However, the balance sheet for the year ending March 2020 reflected the following advances as outstanding for recovery as detailed below:

- (g)
1. Prof. Krishna Kumar -An advance of Rs.10,000/- drawn for museum- maintenance in the year 2017-18;
 2. Prof. K.P. Singh- An advance of Rs.1,00,000/- drawn for cultural activities during 2017-18;

In reply it was stated that Prof. Krishna Kumar has since been retired during 2019 and Prof. K.P. Singh has not given voucher in support of the expenses incurred against the advance of Rs. one lakh. The reply is not tenable

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 3: Non maintenance of assets Register and physical verification:

Rule 211 (i) of GFR 2017 provides as under:

Separate accounts will be maintained for;

- Fixed assets such as plant & machinery, equipment, furniture and fixture in the Form GFR 22;
- Consumable items' such as office stationery in the form GFR 23;

(h) The scrutiny of records reveals that no such accounts were being kept in the department. Physical verification of the above assets was also not being carried out.

In reply it was stated that due to scarcity of Class III employees, the department was not in a position to maintain such records. The reply is not tenable. *The matter is brought to the notice of Hon'ble Vice-Chancellor.*

Para 4: Non verification of library books.

As per Rule 215 of GFR 2017, complete physical verification of departmental library should be done every year. However no physical verification report was made available to audit to. As per rule, library books should be kept in GFR 18 (Rule 211(2)(ii)(c), i.e., Accession Register but the same was not being produced.

In reply it was stated that in absence of permanent staff/librarian, required, record is not being maintained.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 5: Non -utilization of Grants (Rs.16.50 lakhs).

During 2017-18 to 18-19, an allocation of Rs.5.5 lakhs (in each financial year) was made to Department of Zoology by the University against recurring Grant for consumables Laboratory (Lab Grant) with direction to utilise the allocation grant up to 31st March each year. These allocations were made with a view to meet expenditure of the department in respect of consumables and laboratory but the HoDs did not utilise the allocated amount of Rs.11.00 lakhs for the reasons not on record.

In reply, it was stated that the current HoD is not in a position to elaborate the reasons for not utilising of Grants.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 6: Inadequate infrastructure for M. Sc. students:

As per records made available to audit, there were 71 numbers of students in MSc. classes. However, space required for their study and laboratory was inadequate so as to make them sit in absence of adequate furniture.

In reply it was stated that due to non-availability of records, the current HoD is not able to state what measures have been taken in the past for mitigation of scarcity of space and other infrastructure (furniture etc.). However, the problem has been intimated to the competent authority to mitigate the problem.

The matter is brought to the notice of Hon'ble Vice

Para 7: Non disposal of unserviceable items:

Rule 217 of GFR 2017 provides of disposal of goods as under:

1. An item may be declared surplus or obsolete or unserviceable if the same is of no use to department. The reasons declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the same.
2. The competent authority may at his discretion constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable.

3. Book value, guiding price and reserved price, which will be required while disposing surplus goods should also be worked out. In case where it is not possible to work out o book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR 10.

A scrutiny of unserviceable /obsolete items it was observed that 42 items like compressor, Gyeser, cooler stabilizer, Fridge Inverter, TV/AC, photo state machine, slide hand machine etc.) were lying undisposed off. Further purchase price nor book value were shown against each item

In reply it was stated that as items were very old for which no records are available. Hence it was not possible to mention the purchase costs of the enlisted scraps.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

S/1

(Hon'ble Vice-Chancellor)


17.8.21

(Internal Audit Officer)
Internal Audit Officer I/C
University of Allahabad
Prayagraj-211002

Inspection Report on Internal Audit of Department of Biochemistry for the period April to March 2021

(A) Introduction:

The Internal Audit of Biochemistry Department for the period from April 2017 to March 2020 was conducted by S/Shri S. N. Singh, C. M. Shukla and Ramkhelawan.

The following HoD held the charge of the department since April 2017 to March 2020:

1. Prof. D.K. Gupta
2. Prof. Shekhar Srivastava

(B) Scope of Audit:

It was the first Internal Audit of the Department of Biochemistry. All the registers and other records maintained by the Department were called for verification by Audit.

(C) Records not put up for audit:

1. Diary and dispatch register
2. Advance register
3. Fixed assets register

Disclaimer:

The Internal Audit Report on the Internal Audit of Department of Bio-chemistry for the period from April 2017 to March 2020 has been prepared on the basis of information made available by the department. The Internal Audit Department of the University of Allahabad disclaims itself of any responsibility for any misinformation on the part of the Audited Entity.

Para 1: Non maintenance of Diary and dispatch registers.

Diary and dispatch registers are important document for recording all inwards and outward letters immediately and handing over to concerned for its timely disposal. Recording of the disposal is required to be entered in the despatch registers after action have since been taken.

During the scrutiny, it was observed that diary and despatch registers were not being maintained in the department resulting in unawareness of the nature of the letters received and action taken thereon.

In reply, it was stated that the department was maintaining the Diary and Dak registers.

The reply is not tenable as no such register was produced in audit.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 2: Non-maintenance of Advance register.

Any advance received by the staff and HoD, a register called advance register is required is to be maintained to watch over the advance. In case of non- adjustment/non submission bill of advance drawn by the employees, **as per Rule 323 (2)**, the adjustment bill along with balance if any, shall be submitted by the Government servant within fifteen days of the drawl of advance failing which the advance or balance be recovered from his next salary.

However, the balance sheet for the year ending March 2020 reflected the following advances outstanding as below:

1. HoD.: 50,000/-
2. A.K. Pandey 6,000/-

In reply it was stated that the amount has been adjusted already and submitted to Accounts/F.O. office in the form of original vouchers.

The reply is not tenable as the department failed to furnish any document in support thereof.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 3: Non-maintenance of assets registers and physical verification of assets:

Rule 211 (i) of GFR 2017 provides as under:

Separate accounts will be maintained for:

- (a) Fixed assets such as plant & machinery, equipment, furniture and fixture in the Form GFR 22;
- (b) Consumable items' such as office stationery in the form GFR 23;
- (c) Library books in Form GFR 18;

The scrutiny of records reveals that no such accounts were being kept in the department. Physical verification of the above assets was also not being carried out.

In reply it was stated that physical verification of assets is done once in a year. The consumable items are verified at the time of procurement. The reply is not acceptable as neither the fixed register nor the physical verification report was put-up to audit.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 4: Improper maintenance of project cashbook:

Biochemistry Department was sanctioned Financial Assistance in January 2016 by U.G.C. In this regard, the department was required to maintain separate Bank Account for the grants received.

During the scrutiny of Cash book of the grant received, it was found that the Department was keeping grants in PNB Account.

The scrutiny further revealed further that:

- i) Cash book has not been maintained date-wise;
- ii) Bank statement from PNB has not been obtained from PNB to verify the transaction;
- iii) Monthly closing has also not been done.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 5: Improper maintenance of Imprest Cash book:

Scrutiny of Imprest cash book from April 2017 to March 2020 revealed the following irregularities:

- (i) Imprest account was not prepared on prescribed format where expenditure receipt is to be kept separately;
- (ii) Vouchers files are not kept in order but loose vouchers are kept with the registers;
- (iii) The amount recouped should be shown separately before taking interest.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 6: Incomplete Project under SAP of the UGC:

The department was sanctioned Financial Assistance by UGC at the level of DRS- I for duration of 5-years (2016-2021) for procurement of various equipment (Rs.30 lakhs) and for

building upgradation /extension of existing laboratory for housing and installation of new equipment (Rs. 20 lakhs). The scrutiny of records revealed that the department had procured equipment worth Rs. 25 lakhs to date (01/03/2021) while the project was to be finished by March 31, 2021.

It was also observed that no expenditure on building for housing above procured equipment was incurred by the department so far. Thus, the purpose of the project which was for research and teaching could not be achieved. Also, the department has not requested UGC for extension of the Project.

The matter is brought to the notice of Hon'ble Vice-Chancellor.

Para 7: Non utilization of Grants:

The Department received the following Grants during 2016 to 2019 detailed below:

Sl. No.	2016-17	Amount	Principal Investigator
01	SE#RB-DS New Delhi, DST	30,57,000	Prof. S.I. Rizvi
02	UGC Start up	25,00,000	Dr. Munish Kumar
03	UGC start up	6,00,000	do
04	UGC start up	6,00,000	Jalal Kumar
05	UGC start up	6,00,000	Ujala Mishra
2017-18			
1	UPCST	1,04,400	Prof. B. Sharma
2018-19			
1	UPCST, Lucknow	1,04,400	Prof. B. Sharma
2	SE#RB DSY	44,12,000	Prof. S.I. Rizvi

The department did not furnish sanction or actual expenditure incurred and status of the above projects.


In reply it was stated that the details may be obtained from Account section.

Reply is not tenable as the department was required to furnish the details and submit utilization certificates in respect of each grant.

The matter is brought to notice.

S/9

(Hon'ble Vice-Chancellor)


17.8.21
(Internal Audit Officer)
Internal Audit Officer i/c
University of Allahabad
Prayagraj-211002

Inspection Report on Internal Audit of Purchase & Stores Department for the period 2017 to March 2020.

(A) Introduction:

The Internal Audit of Purchase & Stores Department for the period from April 2017 to March 2020 was conducted by S/Shri S. N. Singh, C. M. and Ramkhelawan.

Following Purchase Officer held the charge during the period from April 2017 to March 2020:

1. Dr. R. K. Singh.
2. Dr. Shailendra Rai.
3. Prof. M. P. Singh.
4. Dr. Akhilesh Chandra Pandey.

(B) Scope of Audit:

It was first the Internal Audit of the Purchase & Stores. All the registers and other records maintained by the Stores Department were called for verification by Audit.

(C) Records not put up:

1. Diary and dispatch Register
2. Indent Register
3. Issue Register (separately maintained)

Disclaimer:

The Internal Audit Report on the Internal Audit of Purchase & Stores Department for the period from April 2017 to March 2020 has been prepared on the basis of information made available by the Department. The Internal Audit Department of the University of Allahabad disclaims itself of any responsibility for any misinformation on the part of the Audited Entity.

Para 1: Non-maintenance of Register of Fixed Assets and stock register in the prescribed format

The Rule 211 of GFR 2017 provides that officer-in-charge of P&SD shall keep accounts in a separate format for:

- i. The Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts mentioned above shall be determined with reference to the nature of the goods and materials, the frequency of the transactions and the special requirements of the concerned Ministries/Departments.
- ii. Separate accounts shall be kept for
 - a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-22.
 - b) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR-23.
 - c) Library books in the Form GFR 18 (d) Assets of historical/artistic value held by museum/government departments in the Form GFR-24. Note: These forms can be supplemented with additional details by Ministries/ Departments as required.

During the verification of the records, it was noticed that, such accounts were not being maintained in prescribed format as stated above.

Stock Register of Fixed assets along with consumables items like stationery and chemicals etc. is to be essentially maintained as per format given in GFR 2017 Rule 211(ii) (b). The same were not maintained by the department. In reply it was stated that in future, the department will try to maintain the same as per prescribed format.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 2: Non-maintenance of Diary & Dispatch Register:

Each Govt. Office is required to maintain the diary and dispatch register as per the provisions of Chapter 4 of the Office Procedure Manual. The intention behind such practise is to ensure that there is strict watch and control over the receipt and timely disposal of the files and documents in the office and in case of considerable delay, the responsibility for such delay may be fixed.

During the course of Audit it was noticed that the Purchase department did not maintain the Diary and Dispatch Register in absence of which there was no control on the timely disposal of files.

The P&SD in reply stated that due to dearth of staff, the maintenance of Diary and dispatch system is not being followed in totality. The system of entries in Diary and Dispatch will be tried to be followed in future. The same would be watch in future audit.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 3: Non observance of Procurement Procedure 2017.

According to Para 6.1 of Procurement Procedure 2017, every unit of University is required to submit their Annual Requirement Report (ARR) in the prescribed format latest by 20th January of each calendar year projecting their requirement for the ensuing financial year. During the course of Audit, it was observed that ARR was not being called for from the departments/offices/units. The Purchase Office has failed to ensure implementation of above procedure to avoid purchases in piecemeal and ensure timely availability of items at competitive rates.

In reply it was stated that the above procedure is not being followed by the university and its departments

The matter is brought to the notice of Hon'ble Vice Chancellor.

Para 4: Recovery of Rs 2,65,523/- towards supply of furniture to Hostels of the University of Allahabad.

Purchase and Store Department of University placed seven Purchase orders to M/s Natraj India during November 2017 to December 2017 for supply of furniture amounting to Rs.41,71,722/- to be delivered to seven numbers hostels (Sir G.N. Jha, Sir A.N. Jha, Sir PCB, D.J. hostel, Tarachand, SSL hostel, Shatabdi Boys hostel).

As per terms and conditions of the purchase order, the supply was to be made within 20 days of receipt of order. In case, the supplies are not made within the stipulated period, a penalty @ 0.5% of the value of the supply was leviable for each day of delay and amount would be debited from the bill submitted by the supplier. The bill along with challan must be submitted within 10 days of supply of goods.

Details of orders placed, furniture delivered, delay in delivery, leviable penalty taking conservative approach limiting the same to 10 percent of value of goods has been analyzed and is place in the table below:

PO No.	Date	Name of goods	Value goods (In rupees)	Name of hostel	Date of delivery	No. of days taken	Delay in delivery	Penalty to be recovered (In rupees)
SpC/172/2017	17.11.17	Bed-Study table-Study chair-	3,24,000	Sir G N Jha	14.12.17	17	-	-
			2,90,760		21.10.19	668	648	29,076
			1,65,059		23.10.19	670	650	16,506
SPC/173/2017	17.11.17	Bed - Study table Study chair	4,50,638	Sir PCB	05.12.17	18	--	--
			3,75,565		do	do		--
			2,75,109		do	do	-	
SPC/174/2017	17.11.17	Bed	3,24,200		04.12.17	17	-	

		Study table Study chair	24,230 1,57,200	A N Jha	do do	do do	- -	-
SPC/197/2017	14.12.17	Bed Study table Study chair	243150 181725 117900	D J hostel	02.01.18 do do	49 Do do	29 do do	78,702
SPC/198/2017	14.12.17	Study table Study chair	2,71,376 2,16,936	Dr. Tarachand	30.9.18 do do	290 do do	270 do do	48,813
SPC/199/2017	14.12.17	Bed Study table Study chair	16,986 1,10,935 75,456	S. S. hostel	28.02.18 08.3.18 21.8.18	76 53 250	56 33 230	29,956 18,304 7,546
SPC/200/2017	14.12.17	Bed Study table Study chair	1,13,470 36,345 94,320	Shatabdi boys	02.12.18 Do Do	50 do do	30 Do Do Total =	3,6620
Total (In Rs)								2,65,523

It may be seen from the table that the delay in supply of materials ranged between 29 days to 650 days. The delay in supply of the material amount of penalty to be recovered worked out to Rs 2,65,523/-.

Besides above the bills were submitted by the supplier during 28.02.19 to 03.03.2019 in contravention to the conditions of supply order. The considerable delayed in supply of the items defeated very purpose of procurement in case of Sir G N Jha, Dr. Tarachand and SSL hostel. It was further noticed that no entries regarding procurement have been made in store account. No allocation of funds is available for procurement of furniture as on date.

The reasons for non-payment of the bills relating to the procurement of furniture are not on record.

The matter is brought to notice of Hon'ble Vice Chancellor.

PARA 5: Non-acknowledgement of materials by user departments:

During the scrutiny of GeM Stock registers, it was observed that 11 items procured against GeM order during 2017-18 as detailed below were not acknowledged by user departments:

Sl.no.	Items	Name of suppliers	Gem order no.
01	H P Printer laser set	M/s Transtek Pvt. Ltd.	Gem/2017/35753 dated 26.6.201
02	Lloyd 1.5 ton AC	M/s Quick services New Delhi	Gem/39823 dated 28.7.17
03	Microtek Voltage Stabliser 4 KAV	-do-	Gem C 39823 dated 28.8.17

04	Richo toner MPC	-do	Gem C 39723 -18 dated 7.9.17
05	Microtek Voltage stabilizer 4KVA	-do-	Gem C 39823 dated 28.8.17
06	1.5 ton AC of Voltas	GEMC New Delhi	Gem C 39823
07	Microtek Stabilizer	M/s Quick services New Delhi	Gem C 39828 dated 30.8.17
08	1.5 ton AC of Voltas	M/s Voltas Lucknow	Gem 39823-72 dated 6.9.17
09	Microtek Stabilizer	M/s Quick services New Delhi	Gem C 39823 dated 28.8.17
10	1.5 ton AC -Voltas	M/s Voltas Ltd Lucknow	Gem C 39823-60 dated 6.9.17
11	Inter SMPS	M/s CEP Enterprises Meerut	Gem C -3983-85 dated 18.9.17


In reply it was stated by the purchase department that after entering the items procured in Central Stores Register, the file is sent to accounts for payment which may be checked from their records.

The reply is not tenable in view of the fact that the items procured against indents of the user departments were required to be made over to them before sending the respective files for payment to the accounts section, in these cases the user departments have not acknowledged the receipts which are not confirmed from the Stock register of the Store department.

The matter is brought to the notice of Hon'ble Vice Chancellor.

S/d

(Hon'ble Vice-Chancellor)


17.8.21

(Internal Audit Officer)

Internal Audit Officer I/C
University of Allahabad
Prayagraj-211002

**Inspection Report on Internal Audit of Office of Estate Manager, University of
Allahabad for the period 2017 to March 2020.**

INTRODUCTION:

The Internal Audit of Office of Estate Manager, University of Allahabad for the period from 2017 to March 2020 was conducted by S/ Shri S.N. Singh, C.M. Shukla and Sh. Ramkhelawan.

A. Shri Rajeev Mishra held the charge of Estate Manager from 2017 to March 2020.

B. Scope of Audit:

It was the first Internal Audit of the Estate Office. All the registers and other records maintained by the Estate office were called for verification by Audit.

C. Records not put up:

- (i) Diary and dispatch register
- (ii) Physical verification of assets report
- (iii) Allotment registers/files
- (iv) Files relating to the committee meetings for allotment of residence;
- (v) List of unauthorised occupants;
- (vi) File of legal cases;
- (vii) Fixed assets registers;
- (viii) Files relating loss of property;
- (ix) File of obsolete and unserviceable items.
- (x) Seniority list of teaching employees relating to allotment residences
- (xi) Seniority list of non-teaching employees relating to allotment residences
- (xii) List of illegally occupied residences.

Disclaimer:

The Internal Audit Report on the Office of Estate Manager for the period from April 2017 to 2020 has been prepared on the basis of information made available by the Estate Office. The Internal Audit of the University of Allahabad disclaims itself of any responsibility for any misinformation on the part of the Audited entity.

PARA -1 : Lack of control over the materials issued to outside agencies.

With a view to keep control over the movement of assets from the University campus to outside, a register named "Gate Pass" Register should be maintained at the Estate office and printed Gate Pass having Book number and serial number should be issued. Also, entry of the same is required to be made in the "Gate Pass Register". After receiving back, the goods issued for repairs and goods issued for the receipt purposes necessary entry should be made in "Gate Pass issue Register".

The scrutiny of records revealed that the Estate office is not maintaining the system of issue of printed gate pass.

The table below detailed goods issued to departments/outside agency on the Gate pass issued by Estate Manager during August 2019 to February 2020. Receipt back of the goods issued was not recorded by the Estate Manager to safeguard the property/Assets of the University.

Gate pass no. and date	Goods/Items	Issued to Agencies	Purpose
5/19-21.8.19	500 books	Ramnath binders	Binding
10/19 -26.8.19	2 machines	Ajai Singh	Repairing
15/19-30.8.19	Almirah, Computer and Camera	Ashish driver	Journalism
19/19 9.9.19	Battrees 15	D.R.Chopara	Repairing
25/19-18.9.19	Stabilizer 01	Sameer	Repairing
	Computer & printer	Sanjai Shaarma	For journalism
25/19 19.9.19			
29/19 20.9.19	Computer & printer	Sachin Mehrotra	Guest house
29/19 24.9.19	UPS of 15 KVA	D R Chopara	Repairing
34/19 01.10.19	Books 500	M/s Ramnath	Binding
37/19 9.10.19	Pump 01	V.K. Katiyar	Repairing
40/19 1.10.19	Machine of cutting grass 3	Vinai Pandey	Repairing
40/19	Hormonium 5	Ganesh Kumar	Repairing
42/19 11.10.19	Tabla 17	Ganesh	Repairing
44/19 16.10.19	Deep fresher 1	S.P.Katiyar	Repairing
49/19 1.11.19	VIP Chair 7	Suraj	Function
48/19 24.10.19	Amplifier 1	DR Chopra	Repair
50/19 4.11.19	Amplifier 1	M/s Siscare	do
55/19 18.11.19	Books 500	M/s Ramnath	Binding
59/19 20.11.19	CC TV 1	Mahfoojali	Repair
60/19 20.11.19	Flowerpots 25	Ashok Kumar	Seminar
64/19 25.11.18	Stablizer	Rajendra	Repair
59/19 2.12.19	Books 262	M/s Shakshi	Binding
70/19 13.12.19	Ultra sonicator 305	V Bajpai	Repair
78/19 6.1.20	Amplifier stand1 MIC 03 machine 3	Rajesh	do
80/19	Books 300	Ramnath	binding
91/20 31.1.20	Books 500	Ramnath	do
129/20 13.3.20	Curtains & Sofa Covers 25 & 03	Shivam	washing
131/20 13.3.20	Books 500	M/s Ramnath	binding
124/20 14.3.20	Books 500	do	do
107/20 18.220	Gas cylinder 1	Kishan	Refilling

It was stated in reply that the Gate Passes are not issued by Estate Manager any kind of Gate Pass is issued by the department to whom the goods belong. The Estate office and security

office reserves a copy of that Gate pass for record only and the Estate Office has no right to refuse the Gate pass issued by any Department.

The reply of the Estate Manager is not acceptable as the Estate office is itself issuing Gate Pass on the request of the concerned departments/office bearers. Safeguarding the assets of University is the prime responsibility of the Estate Manager. Since the Estate Manager is signatory to the gate pass so he is responsible for any movement of goods vide gate pass issued by him.

The matter is brought to notice of Hon'ble Vice Chancellor.

PARA 2: Lack of control over allotment of Houses.

The Estate office has maintained a Register wherein the allotment of residence has been entered into indicating the occupancy, vacancy, reason for remaining vacant being under dispute and court cases, if any.

The scrutiny of the above register, revealed the following facts as below.

Page No.	House No.	Remarks
35	2- Bank road	House was vacated on 17.4.14 and remained vacant during 18.4.14 to 9.2.16. As such Licences fee could not be recovered. Again from 30.10.18 till date, the house remains vacant as it was not fit for living. The university engineer was not intimated for its maintenance.
37	do	It was allotted from 10.2.98 and Licence fee recovered was not entered.
43	4-B bank road	It is under damage condition. But University engineer was not intimated.
47	4-C 1 Bank road	-do-
57	6/2 Bank road	Demolished. But the latest status not recorded.
59	64, RNL road	Illegally occupied from 1.1.2008 to 30.10.2008.
61	61, RNL road	Remained illegally occupied from 28.6.2001 to 31.3.2018.
77	8-A/1 Bank road	Prof. G P Tripathi retired on 30.6.86 and since then it is illegally occupied by his dependents.
79	8-A bank road	It was illegally occupied up to September 2018.
85	8-A/2 bank road	It was vacated by Dr. Abhishek Kumar on 3.1.15 and remains vacant since then.
89	8/4 bank road	Prof. Mohan Awasthi retired on 30.6.89 remains illegally by his dependents since then.
97	8-A/5 bank road	It was allotted to Prof. A.K. Shasu on 23.7.2003 and he vacated the house. Prof Alok Pant illegally occupied the house till June 2013.
99	10- bank road	The house was allotted to Prof T. Pati on 23.5.72 and he retired on 30.6.90 and then after remained illegally occupied till 30.10.2018.

It was the responsibility of the Estate Manager to initiate legal action for vacating the illegal occupation of the houses and in case of houses in damage condition university engineer was

required to maintain the same under intimation to Estate Manager. However, no such measures were taken timely to safeguard finance of the University. Comments of Estate Manager have not been received.

The Estate office of the University has been assigned the responsibility to monitor the allotment of residences to its employees /officers. For this purpose, a register naming allotment of residences is being maintained. The register indicated the name of the occupant, vacancy, illegal occupancy etc. so as to take appropriate action for keeping the residences in living condition and to be allotted to the needy employees.

The scrutiny of above register revealed that three residences were illegally occupied by the allottees dependents for a period ranging between 21 year to 34 years as detailed below:

Sl.No.	House no.	Name	Period	Month	Recoverable licence fee (In rupees)	Recoverable damages (In rupees)
01	8A/1, Bank road	Prof.G.P.Tripathi	1.7.86 to 30.6.20	408	48180	1927200
02	8/4, Bank road	Prof Mohan Awasthi	1.7.89 to 30.6.20	372	44460	1778400
03	10, Bank road	Prof. T. Pati	1.7.90 to 30.10.18	440	39660	1586400
	Total	-	-		132300	52,92,000

It was the responsibility of the Estate Officer to get them evicted and allot them to some other needy employees to safeguard the financial interest of the University by recovering Licence fee and to levy damage charges which was forty times of the licence fee.

As per records made available by the Estate Office, the provisions of GPRA Rules 1963 and Rules effective from July 2017 were never invoked to safeguard the financial interest of the university. This has resulted into non-recovery of Licence fee to an extent of Rs.1,32,300/- and minimum damage charges Rs.52,92,000/-.

In this regard, it is also worthwhile to mention that house allotment register was returned to estate office with a request to furnish the photocopy of illegal occupancy but the same was not made available despite repeated requests.

The matter is brought to notice of Hon'ble Vice Chancellor.

PARA 3: Non-verification of fixed assets:

Rule 213 of GFR provides that inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and outcome of the verification recorded in the corresponding register. Discrepancy if any shall be promptly investigated and brought to account.

During scrutiny of records, it was found that the Estate Office has not maintained Fixed Assets registers after March 2013. As physical verification report was not made available, it indicates

that physical verification of the assets was also not being conducted in compliance of Rule 213 of GFR.

In reply, it was stated that due to transfer of the concerned employee, these registers could not be updated.

The reply is not tenable as date of transfer of employee was not mentioned

The matter is brought to notice of Hon'ble Vice Chancellor.

PARA 4: Non-observance of directive of House Allotment Committee.

House Allotment Committee in its meeting dated 14th March, 2019 resolved vide Resolution No. 7 that some teachers/dependents after retirement were residing in the University residences without prior permission. Action on these teachers*/dependents should be taken as per Rule of Government of India (FR 45A, GIO (15B) - charging of damages from unauthorised occupants of general pool accommodation), which is also approved by Executive Council (EC).

Details of such unauthorised occupants are as under:

Sl.No.	House No.	Name	Department	Date of retirement
01	6B -Bank road	Smt. Hira Mishra, w/o Prof. Sohan Lal Mishra	Geology	28.06.01
02	8/1, half portion, bank road	Dr. Rajesh Chandra	Commerce	31.07.15
03	8/4 half portion, bank road	Smt. Neeraj, w/o Mohan Awasthi	Hindi	21.06.89
04	8A Bank road	Prof. Jagdish	Economics	20.06.18
05	C portion, Balrampur house	Smt. Prem Kumari w/o late Dr V.K. Singh	Sanskrit	31.01.15
06	6F bank road.	Prof. Deena Nath Shukla	Botany	30.06.18

However, Estate Office did not take corrective action as per directive of the Committee.

The matter is brought to notice of Hon'ble Vice Chancellor.

s/d

(Hon'ble Vice-Chancellor)


17.8.21

(Internal Audit Officer)
Internal Audit Officer I/C
Univ. of Allahabad
Prayagraj-211002

Inspection Report on Internal Audit of "Central Library for the Period April 2017 to March, 2020.

(A) Introduction:

The Internal Audit of Central Library for the period from April, 2017 to March, 2020 was conducted by S/Shri S. N. Singh, C. M. Shukla and Ramkhelawan.

Dr. B. K. Singh held the charge of the Librarian Central Library for the period from April, 2017 till date.

(B) Scope of Audit:

It was the first Internal Audit of the Librarian, Central library. All the registers and other records maintained by Central Library were called for verification by

(C) Records not put up:

NIL

Disclaimer:

The Internal Audit Report on the Audit of "Central Library" for the period April 2017 to March 2020 has been prepared on the basis of information made available by the Central Library. The Internal Audit cell of the University of Allahabad, Prayagraj disclaims itself of any responsibility for any misinformation on the part of the Audited Entity.

Para 1: Inadequate pursuance for Installation of computers resulting into non-automation of Library:

The Central Library subscribes to National and International e-Journals. During the period 2017-18 to 2019-20, the University subscribed to e-Journals to a tune of Rs 3.89 crores. To facilitate access to these e-Journals, Installation of computers 155 nos. of computers was essentially required to be made in the library. There were 45 no of computers already in use in the library hence requirement for procurement of 110 no of computers was made by the library section.

It was observed in Audit that the Central library had procured 85 nos. computers during 2007-2010 out of which only 45 were in working condition. The Central library had sent a proposal for procurement and Installation of 110 computers two years back which has not been sincerely pursued for kind approval of Hon'ble Vice Chancellor. Even till date, the procurement of the computers is still pending. Due to non-installation of the required computers, open access to e-Journals and its utility has been undermined.

This indicates that adequate efforts for procurement of computers have not been made even after lapse of two years.

The matter is brought to the notice of Hon'ble Vice Chancellor.

Para 2: Acute shortage of staff:

Scrutiny of records revealed that sanctioned strength of 101 staff were required for proper functioning of the Central library against which only 30 staff was being posted. There was acute shortage of 71 no. staff that results into hampering the efficient working of the library. The details of sanctioned staff and staff as posted against each category of staff are detailed below:

Name of post	Sanctioned strength	Working staff	Vacant post
Librarian	01	01	Nil
Assistant Librarian	04	Nil	04
Information Scientist	01	01	Nil
Professional Assistant	11	Nil	11
Semi professional	07	Nil	07
Library assistant	26	04	22
Section officer	01	Nil	01
Senior assistant	04	01	03
Office assistant	08	04	04
Computer operator	01	01	Nil
Library attendant	27	11	16
Junior assistant	10	07	03
Total	101	30	71

In reply, it was stated that the vacant post is expected to be filled shortly.

The matter is brought to the notice of Hon'ble Vice Chancellor.

Para 3: Inadequate physical verification of Books:

As per Rule 215 of GFR 2017 states that, complete physical verification of books should be done every year, in case of library having not more than twenty thousand volumes. For library having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification of intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification should be done.

Loss of five volumes per one thousand of books issued /consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs.1,000 (Rupees one thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

A scrutiny of records of Central Library revealed that in pursuance of C&AG observation a committee was constituted by the Registrar with the approval of Hon'ble Vice Chancellor vide order no.05/R/137/2019 dated 31st January 2019 directed to physically verify the books as per GFR 2017 Rule 215. The Chairman was directed to submit the report in phased manner; however, verification report in respect of all books of Central library, departmental libraries, including centres must be submitted in phase manner on or before 31st March 2019.

As per physical verification report of the Committee," the committee selected as sample the circulation section of the Central library meant for students of undergraduate and post graduate classes of the faculty of Arts, because the possibility of damage/loss of books is maximum in the section which was established in 2014 with text books collection". Total collection in the section was 24898 and entire collection was taken for physical verification.

As regards, the science library, Nehru Science Centre, faculty of commerce and Law, libraries of faculty of science and centres of IIDS, physical verification under circulation section was to be conducted by the concerned HoD and coordinator of the centres in the next summer (June 2020).

There were in total 7,51,851 number of books in the Central library out of which 24,898 books (that were in circulation) were taken as sample and that also of the circulation section was inadequate sample being too meagre to represent the cross-section of all books. In future a bigger sample be selected by the Central Liabrary so as to arrive at more realistic verification. Thus, physical verification of books was inadequate and does not commensurate with the provision of Rule 215 of GFR 2017.

The matter is brought to the notice of Hon'ble Vice Chancellor.

Para 4: Physical verification of fixed assets not undertaken.

As per Rule 22 of GFR, fixed assets such Plant & machinery, equipment, furniture etc. has to be maintained in a separate account. Physical verification is to be done at the end of each year, i.e. 31st March. During the verification of the records of the Central Library, it was noticed that the Central library has not done such verification of fixed assets to account for shortages /discrepancies.

In reply it was stated that the library is not conducting physical verification of Assets and hence the Asst registers are not maintained.

The matter is brought is to notice of Hon'ble Vice Chancellor.

Para 5: Unadjusted advance against Firms for supply of printed Journals.

The Central Library of University had made advance to the various Firms for supply of printed Journals during 2017-18 to 2019-20. Details of advances made and amount of supply not received from the Firms along with penalty to be levied @ 1.25 times of the subscription of missing/unsupplied issues is as below.

Sl. no.	Period	Name of the Firms	Advance (In rupees) and Date of advance and bill number	Amount of unsupplied Journals (Rupees)	Cost to be recovered along with penalty @ 25% as
01	2017-18	M/s D.S. Subscription Agency	Rs 27,47,784/- 01302018 and 22.3.2018	14,136/-	17,670
02	2017-18	M/s Law Publisher	2107460 05.03.2018	5,14,652	6,43,315
03	2019-20	M/s D.S. Subscription agency	171573 16.4.2019	33,962	
04	2019-20	M/s Law Publishers, Prayagraj	895103 bill no. DSSA/1096 to 207	3,81,816	
05	2019-20	M/s Allied Publisher Subscription agency Delhi	138158 02.04.2019	23,453	
06	2019-20	M/s New & literature house Kota	486668 bill no.NIL/K/IN/019-20/01	1,995	
07	2019-20	M/s Library books supplier, Lkw	3288197 BS 0117/A0123/19	46,750	
08	2019-20	M// Total library solutions Pvt. Ltd.	1973429 12.3.2019	560	
09	2019-20	M/s Consortium books Pvt Ltd. Alld.	1480745 03.4.2019	415908	
		Total	1,32,88,817	14,33,232/-	6,60,985/-

Thus 09 Firms indicated in the table above have not supplied Journals costing rupees 14,33,232/- during 2017 to 2019-20 till the date of Audit.

In reply it was stated that as per agreement, the suppliers may supply subscribed print-Journals within two years of issue of Work Order otherwise they are bound to pay the cost issue (s) of print journal(s) along with penalty of the total subscription cost of the journals. Payment of cost of issue(S) of Print Journals and penalty leviable will be awaited. In case of delay in the supply

of Journals, the refund of the amount along with penalty is to be made by the vendor in favour of University of Allahabad.

The matter is brought to the notice of Hon'ble Vice Chancellor.

S/d

(Hon'ble Vice-Chancellor)



(Internal Audit Officer)
Internal Audit Officer I/C
University of Allahabad
Prayagraj-211002

Inspection Report on Internal Audit of "Department of Philosophy the period from April 2017 to March 2020.

A. Introduction:

The Internal Audit of Philosophy department for the period from April 2017 to March 2020 was conducted by Shri S.N.Singh, Ramlekhawan and C.M.Shukla.

B. The following Professors held the charge of Head of Department:

- (i) Professor R.K. Pandey - April 2017 to July 2018
- (ii) Prof. H.S. Upadhyay - July 2018 to March 2020

C. Scope of Audit:

It was the first Internal Audit of Department of Philosophy. All the registers and other records maintained by department were called for verification by Audit.

D. Records not put up:

- (i) Advance register;
- (ii) Diary & despatch register.

Disclaimer:

The Internal Audit Report on the Internal Audit of "Department of Philosophy" for the period April, 2017 to March, 2020 has been prepared on the basis of information made available by the management. The Internal Audit Department of the University of Allahabad, disclaims itself of any responsibility for any misinformation on the part of the Audited Entity

Para 1: Non adjustment of Advances

As per Balance Sheet of the University for the Year ending March 2020, the following advances amounting Rs.8,07,915/- towards HoDs and for different activities were outstanding for adjustment for the period prior to year 2019-20 as detailed below:

(i)	Towards HoDs three advances. (20,000 + 20,000 + 30,000 + 1,20,609) =	Rs.1,90,609/-
(ii)	Cultural Activity Advance	Rs.12,000/-
(iii)	Shri Rishi Kant Pandey for Cultural activity	Rs.2,05,306/-

Total = **Rs.4,07,915/-**

In reply it was stated that out of above advances, details of only Rs. 12,000/- was available but no documents in support thereof were furnished to Audit.

As regards other advances, it was stated that the account section has the details of records from where it may be collected.

The reply is not tenable as the department was required to maintain the records regarding advances.

The matter is brought to the notice of Hon'ble Vice Chancellor.

Para 2: Non-Maintenance of Cashbook in the prescribed format:

Rule 13 of the Receipt and payment rules state that an officer handling cash or performing function of drawing and disbursing officer should maintain a cash book in form GAR-3. All transaction should be entered into Cash book as soon as they occur and attested by the head of the office in token of check.

Department had not maintained such a cash book in proper format and entries not authenticated by the HoD. Monthly closure of cash book was also not done.

In the reply it was stated that all the HoDs of the corresponding period may be asked to provide reason for the discrepancies.

Reply is not tenable as the department was required to maintain cash book in proper format which was not being maintained.

The matter is brought is to notice of Hon'ble Vice Chancellor.

Para 3: Non-Maintenance of Diary and dispatch register:

Each Govt. Office is required to maintain the diary and dispatch register as per the provisions of Chapter 4 of the Office Procedure Manual. The intention behind such practise is to ensure that there is strict watch and control over the receipt and timely disposal of the files and

documents in the office and in case of considerable delay, the responsibility for such delay may be fixed.

During the verification of the records it was noticed that the aforesaid registers are not being maintained and it is essentially required that the same should be maintained to ensure timely disposal of the files in the department/office or units.

It was stated in reply that the department will maintain a separate diary henceforth.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 4: Non-Maintenance of Stock Register in Prescribed format

As per rule contained in 211 of GFR-2017, stock account (Register) shall be determined with reference to the nature of goods and materials.

(9)

Separate accounts shall be kept for- (i) fixed assets such as plant and machinery, equipment, furniture etc in form GFR 22 (ii) Consumable items such as office stationery etc in form GFR 23 (iii) Library books in form GFR 18. Such registers have not been maintained in the prescribed format and no physical verification was being carried at the year end.

In reply it was stated that all the HODs of the corresponding period may be asked for verification.

The reply is not acceptable as department was required to maintain such records.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 5: Non availability of separate toilet facilities for male and females students :

For maintaining cleanliness and hygiene in the department and ensure dignity to the female employees/students, the department is required to provide separate toilet facilities in accordance with the strength of male and females students.

(1)

During the course of Audit it was noticed that the department did not have separate toilet facilities for male and females students which is inappropriate. The same must be ensured by the department with the joint effort of University Engineer.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 6: Physical verification of fixed assets not undertaken.

As per Rule 22 of GFR, fixed assets such Plant & machinery, equipment, furniture etc. has to be maintained in a separate account. Physical verification of assets is to be done at the end of each year, i.e. 31st March. Any new asset/stock in the Department must be accounted in the Asset Register and at the end of the financial year all the assets/stock must be verified to ensure their physical presence by a committee constituted for this purpose

(k)

The responsibility of control over the Assets of University of Allahabad lies in the hand of Head of the Department/Office. Thus a strict control needs to be exercised over the Assets of University of Allahabad.

The Department in its reply has also confirmed that it does not undertake any physical verification of Assets in absence of which possibility of theft cannot be undermined. Also the same is essentially required to have a strict control over the possession of Assets and stock.

S/d

(Hon'ble Vice-Chancellor)



(Internal Audit Officer)
Internal Audit Officer I/C
University of Allahabad
Prayagraj-211002

Inspection Report on Internal Audit of “Department of Economics” for the period from April 2017 to March 2020.

(A) Introduction:

The Internal Audit of Department of Economics for the period from April 2017 to March 2020 was conducted by S/Shri S.N.Singh, Ram khelawan and Sh. C.M. Shukla, Internal Auditors.

(B) Scope of Audit:

It was the first Internal Audit of Department of Economics. All the registers and other records maintained by Economics department called for verification by Internal Audit.

The following professors held the charge of HoD:

- | | |
|-----------------------------|------------------------|
| 1. Prof. Manmohan Krishnan. | 01.4.2017 to 12.2.2018 |
| 2. Prof. G.C.Tripathi | 13.2.2018 to 13.2.2020 |

(C) Records not put up:

- (i) Advance Register.
- (ii) Asset Register.

Disclaimer:

The Internal Audit Report on the Internal Audit of Economics department for the period April 2017 to March 2020 has been prepared on the basis of information made available by the department. The Internal audit department of the University of Allahabad disclaims itself of responsibility for any misinformation on the part of the audited entity.

Para 1: Non-maintenance of Diary and dispatch registers.

Each Govt. Office is required to maintain the diary and dispatch register as per the provisions of Chapter 4 of the Office Procedure Manual. The intention behind such practise is to ensure strict watch and control over the receipt and timely disposal of the files and documents in the office and in case of considerable delay, the responsibility for such delay may be fixed.

The Diary and dispatch registers are important document for recording all inwards and outward letters immediately after receipt of the same and handing over to the concerned for its timely disposal. Recording of the disposal is required to be entered in the despatch registers after action have since been taken.

During the scrutiny, it was observed that diary and dispatch registers were not being maintained in the department resulting into unawareness of the nature of the letters received and action taken thereon.

In reply, it was stated that the instructions have been given to officials of the department to maintain a separate diary for inward letters. Purchase officer has been requested to provide the diary to the Department at the earliest. The reply is not acceptable as each department/unit is required to maintain its own diary and despatch register to ensure strictly control on disposal of files. However, compliance of the above will be watched in the next audit.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 2: Non remittance of unspent balances to UGC.

The department had received Financial Assistance of Rs. 62.5 lakhs under Special Assistance Programme from UGC with a validity for the period 1st April 2014 to 31st March 2019. In spite of completion validity period of scheme (March 2019) neither statement of expenditure, utilisation certificate, salary statement and consolidated report have been submitted to UGC nor unutilised balance of Rs. 8,32,044/- and accrued interest have been remitted to UGC in compliance of UGC guidelines issued on 10th December 2015.

In reply it was stated that the Tax Invoices of the Auditor M/S Gupta & Company for payment of Audit fee for financial year 2016-17 to 2018-19 are under process of clearance bill. The balance amount will be refunded to UGC after clearance of the bill.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 3: Non maintenance of assets and physical verification:

Rule 211 (i) of GFR 2017 provides as under:

Separate accounts will be maintained for:

- (a) Fixed assets such as plant & machinery, equipment, furniture and fixture in the Form GFR 22;
- (b) Consumable items such as office stationery in the form GFR 23;

(c) Library books in Form GFR 18;

The scrutiny of the records reveal that no such accounts were being kept in the department. Physical verification of the above assets was also not being carried out.

In reply it was stated that instructions have been issued to maintain the same and carry out physical verification.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 4: Non disposal of obsolete and unserviceable goods:

Rules 217 of GFR-2017, stipulates the procedure of declaring surplus or obsolete, authority, valuation method of such goods, fixation of responsibility in case of negligence, fraud or mischief on the part of employees.

In audit, it was noticed that 27 nos. items (viz. Monitor-10 nos. chairs-45, Books-800 nos. water cooler-4 nos. Generator 01 etc) were lying in the department as obsolete and unserviceable. No record regarding observation of process as provided in the above Rule 217, as such value of these items could not be ascertained.

Reasons for non-disposal of these items as per provision of Rule 218 were also not on record.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 5: Non maintenance of assets and physical verification of the assets.

Rule 3 211 (i) of GFR 2017 provides as under:

Separate accounts will be maintained for:

- (a) Fixed assets such as plant & machinery, equipment, furniture and fixture in the Form 22;
- (b) Consumable items such as office stationery in Form 23;
- (c) Library books in Form 18;


The scrutiny of records reveals that no such accounts were being kept in the department. Physical verification of the assets as required under Rule 213 was also not being carried out.

In reply it was stated that the instructions have been issued to maintain the same and carry out physical verification.

The matter is brought to notice of Hon'ble Vice Chancellor.

S/a

(Hon'ble Vice-Chancellor)


17.8.21
(Internal Audit Officer)
Internal Audit Officer I/C
University of Allahabad
Prayagraj-211002

Inspection Report on Internal Audit of "Department of Urdu" for the period from April 2017 to March 2020.

(A) Introduction:

The Internal Audit of Department of Urdu for the period from April 2017 to March 2020 was conducted by S/Shri S.N.Singh, Ramkhelawan and Sh.C.M.Shukla.

(B) Scope of Audit:

It was the first Internal Audit of Department of Urdu. All the registers and other records maintained by Urdu department were called for verification by Audit.

The following Prof. held the charge of Head of department:

- (i) Prof.Sabnam Hameed -2016-18
- (ii) Pro.Ali Ahmad Fatmi - 2018
- (iii) Prof.Sabnam Hameed - 2019 to date

(C) Records not put up:

- (i) Diary and dispatch register.
- (ii) Advance register

Disclaimer:

The Internal Audit Report on the transaction audit of Department of Urdu for the period from April. 2017 to March, 2020 has been prepared on the basis of information made available by the department. The Internal audit department of the University of Allahabad disclaims itself of any responsibility for any misinformation on the part of the audited entity.

Para 1: Non-adjustment of advance:

As per Balance sheet of the University for the year ending March 2018-19, a sum of Rs.20,000/- is being shown as outstanding for recovery from the HoD prior to 2006 (as per last available balance sheet). Neither any records regarding this advance nor any reply was furnished to Audit.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 2: Acute Shortage of Teaching staff:

The details of Teaching staff posted in the Department were as under:

Sl.No.	Post	Sanctioned	Posted	Vacant
01	Professor	03	01	02
02	Associate Professor	04	Nil	04
03	Asstt. Professor	10	03	07
	Total	17	04	13

The sanctioned post of the teaching staff is 17 against which only 04 are posted. The student-teacher ratio is essentially required to maintain quality in education. Due to dearth of adequate teaching staff, regular teaching quality gets affected.

In reply, it was stated that the Registrar has already been informed of vacant posts.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 3: Non maintenance of Diary and Dispatch Register.

Each department is required to maintain the diary and dispatch register. The intention behind such practise is to ensure that there is strict watch and control over the receipt and timely disposal of the files and documents in the office and in case of considerable delay, the responsibility for such delay may be fixed.

During the verification of the records it was noticed that the aforesaid registers are not being maintained due to which timely disposal of the files in the department/office or units could not be ascertained.

No reply regarding non-maintenance of above records was submitted by the department.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 4: Physical verification of Assets and consumable items not undertaken by the department.

Rule 211 (i) of GFR 2017 provides that:

Separate accounts will be maintained for;

- (a) Fixed assets such as plant & machinery, equipment, furniture and fixture in the Form GFR 22;
- (b) Consumable items such as office stationery in the form GFR 23;
- (c) Library books in Form GFR 18;

The scrutiny of the records revealed that no such accounts were being kept in the department. Physical verification of the above assets was also not being carried out.

In reply it was stated that physical verification is performed by the purchase department. The reply is not tenable as the physical verification is required to be undertaken by the department every year ending 31st March.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 5: Non maintenance of Cash book on proper Form.

The scrutiny of cash books of the department revealed that cash book has not been maintained in the prescribed format. The same was being maintained in a plain register. It should otherwise be maintained showing date wise credits and debits and at the end of the month it should be reconciled and closed under signature of HoD.

The cash book pertaining to publication having SBI account number 31704292936 checked with bank statement found inoperative till the date of audit and Rs. 24,172/- credit has been kept without any use. In reply it was stated the University has not provided the cash book in proper format hence the same has not been maintained by the department.

The department replied that in future cash book shall be maintained in proper format and Rs.24,172/- lying with bank inoperative will be used as and when required.

The matter is brought to notice of Hon'ble Vice Chancellor.

Para 6: Non-maintenance of separate toilet facilities for male and female students:


To maintain cleanliness and hygiene in the department and ensure dignity to the female employees/students, every office/organisation is required to provide separate toilet facilities in accordance with the strength of male and female students.

During the course of Audit it was noticed that the department did not have separate toilet facilities for male and females students which is inappropriate. The same must be ensured in the department with the joint effort of University Engineer.

The matter is brought to notice of Hon'ble Vice Chancellor.

S/q

(Hon'ble Vice-Chancellor)


17.8.21
(Internal Audit Officer)

Internal Audit Officer I/C
University of Allahabad
Prayagraj-211002