

INTERNAL AUDIT INSPECTION REPORT OF RASHTRIYA SANSKRIT SANSTHAN
(DEEMED UNIVERSITY)
K.J. SOMIYA SANSKRIT VIDYAPEETHA FOR THE PERIOD 2018-2019

PART- I

INTRODUCTION

(i) General

The internal audit of office of the Principal, RSKS, KJ Somiya Sanskrit Vidyapeetha, Mumbai for the period 2018-2019 was conducted by the Internal Audit party 10 consisting of Shri Ram Parakash, Sr A.O (Retd), Shri Rajesh Kumar Mishra, S O and Shri K M Ravindran S O during the period 22.07.2019 to 25.07.2019

(ii) Function

This Vidyapeetha is one of the twelve campuses in India and was inaugurated on 16.05.2002. The Campus at present imparts Sanskrit Education from Prak Shastri onwards as detailed below:-

Sl No	Class	Total students
1	Prak Shastri Ist year	02
2	Prak Shastri IInd year	03
3	Shastri Ist year	04
4	Shastri IInd year	02
5	Shastri IIIrd year	07
6	Acharya Ist year	09
7	Acharya IInd year	03
8	Shiksha Shastri Ist year	49
9	Shiksha Shastri IInd year	48
10	VidyaVaridhi	04
Total		131

Principal is the administrative head of the Campus. Following officials have held in the charge of posts sanctioned against each:

1. Principal	Prof. Sudh an eesh Kumar Sharma	1.4.2018 to 31.03.2019
2. S O	Shri Naveen Gupta	1.4.2018 to 31.03.2019
3. Cashier	Shri C R Joshi	1.4.2018 to 31.03.2019

Part - II (Current Audit)

Para No. Abnormal delay in construction of Institute and Hostel block of RSKS
Mumbai Campus

Test Check of records relating to construction of Institute and hostel of RSKS, Mumbai Campus revealed that the Sansthan entered into a 99 years Lease Agreement with the Lessor Somaiya Trust on 19.03.2008 and deposited stamp duty worth Rs. 49.28 Lakh for taking one acre of land on lease. M/s Mistri & Associates, the Architects of K.J Somaiya Trust prepared the drawing of the building which were approved by the CPWD at an estimated cost of Rs. 995.22 lakh.

The Ministry had sanctioned Rs. 10 crores for construction of the building. The same amount was transferred to Mumbai Campus for taking up the work through CPWD in 2008. An amount of Rs. 3 crores was also deposited with CPWD. Due to certain internal difficulties in the Mumbai Campus, the construction work could not take off. However, in 2011-12, the then Principal reinitiated the construction plan and an estimate of Rs. 100 crores was received from CPWD, as the amount was very high, the CPWD after reconsideration brought down the estimates to Rs. 52 crores. The same was forwarded to the Ministry for approval. However, Sansthan did not receive the approval from the Ministry.

In the meanwhile, the vacant plot of land registered in the name of Sansthan was declared as green area by Bombay Municipal Corporation. However, the BMC has exempted the plot earmarked for building Campus of Rashtriya Sanskrit Sansthaan, from the ambit of the earlier decision.

As per the decisions taken in the meeting held at Sansthan H.Q on 26.10.2017, the Building Plan for Phase-I was submitted by the Architect Consultant engaged by H.Q. CPWD submitted Preliminary Estimate of Rs. 62,36,90,000/- for the same and it was approved by the Competent Authority of Sansthan on 13.02.2018. Due to some changes in Municipal Regulations, this plan was further modified. Consequently, the P.E was also revised amounting to Rs. 58,59,07,000/- and was approved by H.Q on 10.12.2018.

The modified drawings should be prepared by Architect – this matter was decided in the meeting held at Mumbai Campus on 25.04.2018 under the Chair of Prof. P.S.N. Rao, External Expert of RSKS Drawings were approved as well as the P.E was also revised. Meanwhile the construction policy of Maharashtra State was changed. Therefore, the real process commenced in October, 2018. Since then, the process of obtaining approval from Local Bodies and the requirement of Structural & MEP Drawings for detailed Estimate are underway.

Tendering process has not yet been initiated as the approval from Local Bodies is in process. Also, the process for detailed Estimate is being carried by the Architect Consultant engaged by H.Q.

Principal replied approval from Fire office has been obtained by the consultant. Approval from Municipal authorities is underway.

~~Permanent~~ ^{for next} efforts are required to expedite the commencement of work as already PE of Rs 9.95 crores stands revised to Rs 58.59 crores in December 2018.

Besides, scrutiny of accounts Tendering process has not yet been initiated as the approval from Local Bodies is in process. Also, the process for detailed Estimate is being carried by the Architect Consultant engaged by H.Q. counts information furnished also revealed that Campus has been received an amount of Rs. 23.27 crores from H.Q. which was deposited with CPWD as per detailed given below:

Amount Received from RSKS(DU) New Delhi		Amount deposited with CPWD	
Year	Amount (in Rs)	Year	Amount (in Rs).
2008-09	2,98,00,000.00	2008-09	2,98,00,000.00
2012-13	98,85,500.00	2017-18	13,32,08,135.00
2013-14	2,00,00,000.00	2018-19	6,92,21,407.00
2013-14	3,00,00,000.00		
2013-14	98,36,500.00		
2017-18	13,32,08,135.00		
Grand Total	23,27,30,135.00	Grand Total	23,22,29,540.00

CPWD in their monthly Exp. Statement for the month of June, 2019. However it is showing the closing balance of Rs 19.41 crores. This needs to be reconciled after taking up the matter in writing with CPWD and calling for year wise expenditure debited to our work head.

~~PART II~~

Para No. * Irregularities of Cash Book.

- i. Test check of Salary Vr. No. 304 dated 29.09.2018 revealed that D.A. arrear payment of Rs. 47,848/- for July and August 2018 which was found attached with this voucher and also paid but this amount was not entered in the Cash Book.
- ii. No receipt books have been maintained for receipts of Cash and Cheques.
- iii. It was also noticed that amount was disbursed without orders of DDO.
- iv. No surprise check of Cash Book was ever made during 2018-2019 where it was required every month to keep a check on any misuse of cash. This practice of surprise check should be implemented and reasons for not following the procedure of cash check may be explained to H.Q.
- v. Cuttings and overwriting in Cash book should be avoided. However, if any cutting or overwriting happens, it must be properly attested by fresh writ and no fluid is allowed. However use of fluid was noticed in the Cash Book.

Campus replied the observation Sl. No. 2 to 05 noted for compliance and as regards item No. 01, rectification entry made in the Cash book on 24.07.2019.

Para No.

Balance sheet 2018-2019.

Test check of balance sheet figure of 2018-2019 of main account revealed that following liabilities were shown in the Balance Sheet.

Sl.No.	Head	Balance as on 31.3.2019
01	GPF	4,000.00
02	GIS	5,442.71
03	NPS	2,81,683.00
04	Professional Tax	3,150.00
05	Other General Remittance	2,31,456.00
06	Other Liabilities	1,54,000.00
07	Other Institution function	1,74,628.00
08	Vocational Study Centre	17,652.00

It appears that which liabilities were not discharged at the time when they were required resulting accumulation Campus stated that reasons for the outstanding figures are being traced and will be shown at the time of next audit.

Necessary adjustment may be carried out after tracing the reasons and result intimated to H Q.

Para No. Service Books.

Test check of service books of some employees revealed that

i. **Dr.S.C Meena, Assistant Professor**

On his initial appointment medical certificate of M O Community health Centre, Choma (Jaipur) was submitted by him and accepted by the department. Being a Grade (A) Employee of Central Govt, Certificate of Medical Board consisting of three Group A Medical officers of the status of specialist was mandatory, which was not followed.

Reasons for violation of Fundamental Rules were not explained to audit.

Further, Character and Antecedents report was also not found in his Service Book

ii. **Professor Bharat Bhushan Mishra**

Every order of Transfer, LTC etc should be recorded in writing under the signature of Principal. But it was noted that orders were pasted in the Service Book. It is not allowed and should not be resorted to in future

iii **Dr. VSV Bhaskar, Assistant Professor**

Despite of completing 12 years service, Character and Antecedents report which was required at the time of appointment, not found available in his Service Book

Para No. GIS Account

Test check of records of relating to GIS account revealed that a consolidated account is being maintained where as separate individual wise account were required for correctness of payment at the time of retirement/transfer etc. Campus replied action will be taken.

Required compliance may be made under intimation to HQ

Para No. Irregular entries in the Cash Book

Test check of vouchers for the month of March 2019 revealed that two similar credit entry of Rs 31,597/- were found recorded on 26.3.2019 and 28.3.2019 against the advance the amount of R. 60000 to Dr. Bharat Bhushan Mishra.

Further, debit entry of Rs. 28,403 was passed vide Vr. No. 646 in March, 2019, but entered Rs. 28,000/- in cash book.

Entry of Rs. 31,597 was reversed in April, 2019. Compliance may be verified and instructions be issued not to repeat such mistakes in future.

Para No. Non adjustment of TA Advance on Transfer

1. TA Advance on Transfer Test check of TA advance of transfer revealed that an amount of Rs. 3,60,760 was paid as advance for TA on Transfer to Dr., Madan Mohan Jha on 12.07.2018. No adjustment of this advance was made till date. Reasons for delay of adjustment inspite of delay of one year were not intimated Campus, however stated that this matter will be taken up with Jammu Campus. Compliance report may be furnished to HQ

Sl.No.	Name	Amount	Date of drawal of advance	Date of adjustment
01	Prof. M.M Jha	3,60,760.-	12.07.2018	--

2. Delaying adjustment of TA advance: TA advance should be adjusted within one month after completion of journey. Test check however, revealed in the following cases adjustment were made of delay of period ranging from two to eight months

Sl.No.	Name	Amount	Date of drawal of advance	Date of adjustment
01	Dr. Sunil Kumar Sarma	10,000.00	16.04.2018	13.12.2018
02	Dr. E.R. Narayanan	14,000.00	23.04.2018	17.09.2018
03	Prof. S.K. Sarma	15,000.00	23.04.2018	30.10.2018
04	Prof. S.K. Sarma	10,000.00	03.05.2018	30.10.2018
05	Dr. Sudarshan Chiplunkar	10,000.00	16.04.2018	05.10.2018
06	Dr. Anurudh Shukla	1,60,000.00	07.12.2018	27.03.2019
07	Dr. Anurudh Shukla	50,000.00	21.12.2018	27.03.2019
08.	Dr. Swarg Kumar Mishra	18,000.00	07.12.2018	06.02.2019

Para No. Irregular purchase of Library books worth Rs. 30,000/-

Test check of Vr. No. 657 dated 31.3.2019 revealed that an amount of Rs. 30,000/- was paid as advance to Dr. Adnurudh Shukla for purchase of books. The adjustment bill of Rs. 30,000.00 disclosed that books worth neither found entered in Accession Register nor a certificate to the effect that same books were received in good condition was not recorded in bill. Purchase file indicating procedures adopted for the purchase was not found maintained. Campus replied that Library is to be shifted and hence books, after counting, kept in office.

Reply is not enable since bill cannot be passed unless entries are made in the accession register

Para No. Physical verification Report.

Physical verification of consumable and non-consumable items are required every year to ascertain correct position of items to be retained or auctioned. A check of physical verification report shown to audit however did not specify the correctness of items verified. Neither any comment of item which were condemned was found in the report. Campus replied that the report will be revised.

Physical Verification report as per GFR provision, may be followed in future.

Para No. Project Account

Test Caheck of project account revealed that Campus has 04 projects. An amount of 10 lakhs was released by Headquarter during March 16 to July 2018.

Project wise account was not maintained which was required to verify the accuracy of account.

This may be prepared and shown at the time of next audit.

Para No. Proper maintenance of files and notings.

GFR 2017 provides that separate files containing requirement approval, tendering system and bills paid in r/o purchase, if any, during the year should be maintained for perusal of any other agency.

Scrutiny of vouchers for the month of September, 2018 and March, 2019 revealed that no separate purchase files were opened and kept on record. Rather entire corresponding papers and bills were attached with voucher. Further, there is no practice of noting and page marking in the file

Disclaimer :

This report was prepared on the basis of information furnished by RSKS Mumbai Campus. IAP -10 of RSKS headquarter, New Delhi disclaims and responsibility for mis-information/non-information on the part of entity.

Hand
Inspecting Officer

Principal RSKS - K.T. Sonaiye Campus Mumbai
may kindly see & discuss

Hand
25.7.19
Principal RSKS - Campus Mumbai

Hand

INTERNAL AUDIT INSPECTION REPORT OF RASHTRIYA SANSKRIT SANSTHAN
(DEEMED UNIVERSITY)
K.J. SOMIYA SANSKRIT VIDYAPEETHA FOR THE PERIOD 2018-2019

PART- I

INTRODUCTION

(i) General

The internal audit of office of the Principal, RSKS, KJ Somiya Sanskrit Vidyapeetha, Mumbai for the period 2018-2019 was conducted by the Internal Audit party 10 consisting of Shri Ram Parakash, Sr A.O (Retd), Shri Rajesh Kumar Mishra, S O and Shri K M Ravindran S O during the period 22.07.2019 to 25.07.2019

(ii) Function

This Vidyapeetha is one of the twelve campuses in India and was inaugurated on 16.05.2002. The Campus at present imparts Sanskrit Education from Prak Shastri onwards as detailed below:-

Sl No	Class	Total students
1	Prak Shastri Ist year	02
2	Prak Shastri IInd year	03
3	Shastri Ist year	04
4	Shastri IInd year	02
5	Shastri IIIrd year	07
6	Acharya Ist year	09
7	Acharya IInd year	03
8	Shiksha Shastri Ist year	49
9	Shiksha Shastri IInd year	48
10	VidyaVaridhi	04
Total		131

Principal is the administrative head of the Campus. Following officials have held in the charge of posts sanctioned against each:

1. Principal	Prof. Sudh an eesh Kumar Sharma	1.4.2018 to 31.03.2019
2. S O	Shri Naveen Gupta	1.4.2018 to 31.03.2019
3. Cashier	Shri C R Joshi	1.4.2018 to 31.03.2019

Part - II (Current Audit)

Para No. Abnormal delay in construction of Institute and Hostel block of RSKS
Mumbai Campus

Test Check of records relating to construction of Institute and hostel of RSKS, Mumbai Campus revealed that the Sansthan entered into a 99 years Lease Agreement with the Lessor Somaiya Trust on 19.03.2008 and deposited stamp duty worth Rs. 49.28 Lakh for taking one acre of land on lease. M/s Mistri & Associates, the Architects of K.J Somaiya Trust prepared the drawing of the building which were approved by the CPWD at an estimated cost of Rs. 995.22 lakh.

The Ministry had sanctioned Rs. 10 crores for construction of the building. The same amount was transferred to Mumbai Campus for taking up the work through CPWD in 2008. An amount of Rs. 3 crores was also deposited with CPWD. Due to certain internal difficulties in the Mumbai Campus, the construction work could not take off. However, in 2011-12, the then Principal reinitiated the construction plan and an estimate of Rs. 100 crores was received from CPWD, as the amount was very high, the CPWD after reconsideration brought down the estimates to Rs. 52 crores. The same was forwarded to the Ministry for approval. However, Sansthan did not receive the approval from the Ministry.

In the meanwhile, the vacant plot of land registered in the name of Sansthan was declared as green area by Bombay Municipal Corporation. However, the BMC has exempted the plot earmarked for building Campus of Rashtriya Sanskrit Sansthaan, from the ambit of the earlier decision.

As per the decisions taken in the meeting held at Sansthan H.Q on 26.10.2017, the Building Plan for Phase-I was submitted by the Architect Consultant engaged by H.Q. CPWD submitted Preliminary Estimate of Rs. 62,36,90,000/- for the same and it was approved by the Competent Authority of Sansthan on 13.02.2018. Due to some changes in Municipal Regulations, this plan was further modified. Consequently, the P.E was also revised amounting to Rs. 58,59,07,000/- and was approved by H.Q on 10.12.2018.

The modified drawings should be prepared by Architect – this matter was decided in the meeting held at Mumbai Campus on 25.04.2018 under the Chair of Prof. P.S.N. Rao, External Expert of RSKS Drawings were approved as well as the P.E was also revised. Meanwhile the construction policy of Maharashtra State was changed. Therefore, the real process commenced in October, 2018. Since then, the process of obtaining approval from Local Bodies and the requirement of Structural & MEP Drawings for detailed Estimate are underway.

Tendering process has not yet been initiated as the approval from Local Bodies is in process. Also, the process for detailed Estimate is being carried by the Architect Consultant engaged by H.Q.

Principal replied approval from Fire office has been obtained by the consultant. Approval from Municipal authorities is underway.

~~Permanent~~ ^{Expenditure} efforts are required to expedite the commencement of work as already PE of Rs 9.95 crores stands revised to Rs 58.59 crores in December 2018.

Besides, scrutiny of accounts Tendering process has not yet been initiated as the approval from Local Bodies is in process. Also, the process for detailed Estimate is being carried by the Architect Consultant engaged by H.Q. counts information furnished also revealed that Campus has been received an amount of Rs. 23.27 crores from H.Q. which was deposited with CPWD as per detailed given below:

Amount Received from RSKS(DU) New Delhi		Amount deposited with CPWD	
Year	Amount (in Rs)	Year	Amount (in Rs).
2008-09	2,98,00,000.00	2008-09	2,98,00,000.00
2012-13	98,85,500.00	2017-18	13,32,08,135.00
2013-14	2,00,00,000.00	2018-19	6,92,21,407.00
2013-14	3,00,00,000.00		
2013-14	98,36,500.00		
2017-18	13,32,08,135.00		
Grand Total	23,27,30,135.00	Grand Total	23,22,29,540.00

CPWD in their monthly Exp. Statement for the month of June, 2019. However it is showing the closing balance of Rs 19.41 crores. This needs to be reconciled after taking up the matter in writing with CPWD and calling for year wise expenditure debited to our work head.

~~PART II~~

Para No. * Irregularities of Cash Book.

- i. Test check of Salary Vr. No. 304 dated 29.09.2018 revealed that D.A. arrear payment of Rs. 47,848/- for July and August 2018 which was found attached with this voucher and also paid but this amount was not entered in the Cash Book.
- ii. No receipt books have been maintained for receipts of Cash and Cheques.
- iii. It was also noticed that amount was disbursed without orders of DDO.
- iv. No surprise check of Cash Book was ever made during 2018-2019 where it was required every month to keep a check on any misuse of cash. This practice of surprise check should be implemented and reasons for not following the procedure of cash check may be explained to H.Q.
- v. Cuttings and overwriting in Cash book should be avoided. However, if any cutting or overwriting happens, it must be properly attested by fresh writ and no fluid is allowed. However use of fluid was noticed in the Cash Book.

Campus replied the observation Sl. No. 2 to 05 noted for compliance and as regards item No. 01, rectification entry made in the Cash book on 24.07.2019.

Para No.

Balance sheet 2018-2019.

Test check of balance sheet figure of 2018-2019 of main account revealed that following liabilities were shown in the Balance Sheet.

Sl.No.	Head	Balance as on 31.3.2019
01	GPF	4,000.00
02	GIS	5,442.71
03	NPS	2,81,683.00
04	Professional Tax	3,150.00
05	Other General Remittance	2,31,456.00
06	Other Liabilities	1,54,000.00
07	Other Institution function	1,74,628.00
08	Vocational Study Centre	17,652.00

It appears that which liabilities were not discharged at the time when they were required resulting accumulation Campus stated that reasons for the outstanding figures are being traced and will be shown at the time of next audit.

Necessary adjustment may be carried out after tracing the reasons and result intimated to H Q.

Para No. Service Books.

Test check of service books of some employees revealed that

i. **Dr.S.C Meena, Assistant Professor**

On his initial appointment medical certificate of M O Community health Centre, Choma (Jaipur) was submitted by him and accepted by the department. Being a Grade (A) Employee of Central Govt, Certificate of Medical Board consisting of three Group A Medical officers of the status of specialist was mandatory, which was not followed.

Reasons for violation of Fundamental Rules were not explained to audit.

Further, Character and Antecedents report was also not found in his Service Book

ii. **Professor Bharat Bhushan Mishra**

Every order of Transfer, LTC etc should be recorded in writing under the signature of Principal. But it was noted that orders were pasted in the Service Book. It is not allowed and should not be resorted to in future

iii **Dr. VSV Bhaskar, Assistant Professor**

Despite of completing 12 years service, Character and Antecedents report which was required at the time of appointment, not found available in his Service Book

(11)

Para No. GIS Account

Test check of records of relating to GIS account revealed that a consolidated account is being maintained where as separate individual wise account were required for correctness of payment at the time of retirement/transfer etc. Campus replied action will be taken.

Required compliance may be made under intimation to HQ

Para No. Irregular entries in the Cash Book

Test check of vouchers for the month of March 2019 revealed that two similar credit entry of Rs. 31,597/- were found recorded on 26.3.2019 and 28.3.2019 against the advance the amount of R. 60000 to Dr. Bharat Bhushan Mishra.

Further, debit entry of Rs. 28,403 was passed vide Vr. No. 646 in March, 2019, but entered Rs. 28,000/- in cash book.

Entry of Rs. 31,597 was reversed in April, 2019. Compliance may be verified and instructions be issued not to repeat such mistakes in future.

Para No. Non adjustment of TA Advance on Transfer

1. TA Advance on Transfer Test check of TA advance of transfer revealed that an amount of Rs. 3,60,760 was paid as advance for TA on Transfer to Dr., Madan Mohan Jha on 12.07.2018 No adjustment of this advance was made till date. Reasons for delay of adjustment inspite of delay of one year were not intimated Campus, however stated that this matter will be taken up with Jammu Campus. Compliance report may be furnished to HQ

Sl.No.	Name	Amount	Date of drawal of advance	Date adjustment of
01	Prof. M.M Jha	3,60,760.-	12.07.2018	--

2. Delaying adjustment of TA advance: TA advance should be adjusted within one month after completion of journey Test check however, revealed in the following cases adjustment were made of delay of period ranging from two to eight months

Sl.No.	Name	Amount	Date of drawal of advance	Date of adjustment
01	Dr. Sunil Kumar Sarma	10,000.00	16.04.2018	13.12.2018
02	Dr. E.R. Narayanan	14,000.00	23.04.2018	17.09.2018
03	Prof. S.K. Sarma	15,000.00	23.04.2018	30.10.2018
04	Prof. S.K. Sarma	10,000.00	03.05.2018	30.10.2018
05	Dr. Sudarshan Chiplunkar	10,000.00	16.04.2018	05.10.2018
06	Dr. Anurudh Shukla	1,60,000.00	07.12.2018	27.03.2019
07	Dr. Anurudh Shukla	50,000.00	21.12.2018	27.03.2019
08.	Dr. Swarg Kumar Mishra	18,000.00	07.12.2018	06.02.2019

Para No. Irregular purchase of Library books worth Rs. 30,000/-

Test check of Vr. No. 657 dated 31.3.2019 revealed that an amount of Rs. 30,000/- was paid as advance to Dr. Adnurudh Shukla for purchase of books. The adjustment bill of Rs. 30,000.00 disclosed that books worth neither found entered in Accession Register nor a certificate to the effect that same books were received in good condition was not recorded in bill. Purchase file indicating procedures adopted for the purchase was not found maintained. Campus replied that Library is to be shifted and hence books, after counting, kept in office.

Reply is not enable since bill cannot be passed unless entries are made in the accession register

Para No. Physical verification Report.

Physical verification of consumable and non-consumable items are required every year to ascertain correct position of items to be retained or auctioned. A check of physical verification report shown to audit however did not specify the correctness of items verified. Neither any comment of item which were condemned was found in the report. Campus replied that the report will be revised.

Physical Verification report as per GFR provision, may be followed in future.

Para No. Project Account

Test Caheck of project account revealed that Campus has 04 projects. An amount of 10 lakhs was released by Headquarter during March 16 to July 2018.

Project wise account was not maintained which was required to verify the accuracy of account.

This may be prepared and shown at the time of next audit.

Para No. Proper maintenance of files and notings.

GFR 2017 provides that separate files containing requirement approval, tendering system and bills paid in r/o purchase, if any, during the year should be maintained for perusal of any other agency.

Scrutiny of vouchers for the month of September, 2018 and March, 2019 revealed that no separate purchase files were opened and kept on record. Rather entire corresponding papers and bills were attached with voucher. Further, there is no practice of noting and page marking in the file

Disclaimer :

This report was prepared on the basis of information furnished by RSKS Mumbai Campus. IAP -10 of RSKS headquarter, New Delhi disclaims and responsibility for mis-information/non-information on the part of entity.

Hand
Inspecting Officer

Principal RSKS - K.T. Sonaiye Campus Mumbai
may kindly see & discuss

Hand
25.7.19
Principal RSKS - Campus Mumbai

Hand