

CSU/Internal Audit/2024-25/153
Central Sanskrit University
[Established by an Act of Parliament]
Janak Puri, New Delhi-110058
(A++ Accredited with NAAC)

Date: 27.08.2024

NOTIFICATION

It is notified for information of all concerned that the Executive Council of the Central Sanskrit University, New Delhi in its 20th Meeting held on 20.06.2024 vide Agenda Item No. 20.3, has approved the “**Internal Audit Manual**” of the Central Sanskrit University. A copy of the approved Internal Audit Manual is annexed herewith for kind information.

This is issued with the approval of the Competent Authority.

Enclosure: as above


[Prof. Pawan Kumar]
Finance Officer I/c

Copy for information to: -

1. PS to V.C. for information of Hon'ble V.C., CSU, Delhi
2. PA to Registrar, CSU, Delhi
3. Controller of Examination, CSU Delhi
4. Dean (Student Welfare), CSU, Delhi
5. Dean (Academic Affairs), CSU, Delhi
6. Librarian, CSU, Delhi
7. All the Campus Directors, CSU
8. Director (MSP), CSU, Delhi
9. Director (Central Scheme), CSU, Delhi
10. Director (Publication & Sales), CSU, Delhi
11. Deputy Director (Finance), CSU, Delhi
12. Deputy Director (Administration), CSU, Delhi
13. Deputy Controller (Examination), CSU, Delhi
14. All Sections/ Department Heads of CSU, Delhi
15. Project Officer, CSU, Delhi for uploading on CSU Website

INTERNAL AUDIT MANUAL



CENTRAL SANSKRIT UNIVERSITY

56-57, Institutional Area, Janakpuri,

New Delhi-110058

(Accredited with NAAC Grade A⁺⁺)

प्रो. श्रीनिवास वरखेड़ी

कुलपति

केन्द्रीय संस्कृत विश्वविद्यालय

संसद के अधिनियम द्वारा स्थापित

(पूर्व में राश्ट्रिय संस्कृत संस्थान,
शिक्षा मन्त्रालय, भारत सरकार के अधीन)



FOREWORD

Prof. Shrinivasa Varakhedi

Vice-Chancellor

Central Sanskrit University

Established by an Act of Parliament

(Formerly Rashtriya Sanskrit Sansthan,
Under Ministry of Education, Govt. of India)

The Central Sanskrit University, a Central University, under Ministry of Education is engaged in promotion and propagation of Sanskrit in country. The Central Sanskrit University promulgated as Central University in March, 2020 as per provisions of "The Central Sanskrit Universities Act, 2020". Earlier, it was known as Rashtriya Sanskrit Sansthan under Ministry of Education since its establishment on 15th October, 1970.

In the ongoing developing journey of the University, I am delighted to announce the formal adoption of our new Internal Audit Manual, a milestone that reflects our ongoing commitment to excellence, transparency, and accountability within our University.

This policy provides a robust framework for evaluating our University's operations, ensuring that we not only adhere to best practices but also continuously enhance our processes and internal controls. It establishes clear guidelines for auditing activities, and compliance standards, all aimed at fortifying our governance and risk management strategies.

I would like to acknowledge the lead of Prof. Pawan Kumar, Finance Officer (I/c) with efforts of Sh. Shashi Kant, Deputy Director (Finance) and Sh. Jyotish Kumar, Accounts Officer (Internal Audit) in preparation of this Manual. Their hard work, expertise, and unwavering commitment have been instrumental in crafting a manual that will serve as a cornerstone for our internal audit processes. Their efforts have not only laid a strong foundation for effective internal auditing but also demonstrated a commendable dedication to the university's values and goals.

The success of this manual will depend on the collective efforts of our university as a community. I encourage everyone to familiarise themselves with the manual and to support its implementation by embracing a proactive approach to internal controls and compliance.

For additional details, please refer to the attached Internal Audit Policy document or reach out to the Internal Audit Cell, HQ Office, New Delhi. Your engagement and feedback are invaluable as we strive for continuous improvement and uphold the highest standards of governance.

Thank you for your attention and your ongoing commitment to the success and integrity of our institution.

(Prof. Shrinivasa Varakhedi)
Vice-Chancellor

नवमी भाद्रपद, वि सं. 2081
Dated the 27th August, 2024
New Delhi



INTERNAL AUDIT MANUAL

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1. Introduction

The Institute of Chartered Accountants of India (ICAI) defined, Internal Audit as “an independent management function, which involves a continuous and critical appraisal of the functioning of an entity with a view to suggest improvements thereto and add value to and strengthen the overall governance mechanism of the entity, including the entity’s strategic risk management and internal control system.”

1.1 Overview

Formerly Rashtriya Sanskrit Sansthan, was established by the Government of India in the year 1970 as per the recommendations of Sanskrit Commission 1956. Considering its contribution in the field of promotion and propagation of traditional Sanskrit education, the Government of India accorded it the status of Deemed to be University w.e.f. 07.05.2002. The erstwhile Rashtriya Sanskrit Sansthan has now been promulgated as **Central Sanskrit University, Delhi (CSU)** under the Central Sanskrit Universities Act, 2020 (No. 5 of 2020) and started functioning since 30.04.2020.

The Central Sanskrit University (CSU), Delhi a premier Higher Education Institute with 12 campuses throughout the country, is dedicated in promotion of studies and research in Sanskrit and allied subjects.

1.2 Background

The Comptroller & Auditor General of India (CAG) is the statutory auditor of this University under Section 32 (1) of the Central Sanskrit Universities Act, 2020, for conducting statutory audit. It conducts Financial Audit (audit of the annual accounts) and Compliance Audit (audit of transactions) of the University every year. Report on the financial audit termed as ‘Separate Audit Report’ is laid before both the houses of the Parliament, where as the result of compliance audit termed as ‘Inspection Reports’ are pursued till final settlement.

In addition, pre-audit of the major transactions of the University including prior vetting of purchase proposals etc. are also conducted by the Internal Audit Wing of this University on a regular basis. Pay fixation, arrear claims etc. are also pre-audited. In the University, Internal audit is being conducted in pre-audit system by Internal Audit Wing and independent Consultants having rich experience in their domain.

In the Separate Audit Report on the accounts of the University, CAG has commented on non-availability of Internal Audit Manual, Annual Internal Audit Plan, Internal Post Audit Report etc. Thus, the University considered the need for introducing a system of Post-audit in-addition to the existing internal audit system, developing an Internal Audit Manual and Annual Audit Plan for post-audit and preparation of Internal Post Audit Report. As a compliance measure and to further strengthen the



existing internal audit system, this Internal Audit Manual has been prescribed for introducing post audit in addition to existing pre-audit, preparation of annual Internal Audit Plan and annual Internal Audit Report.

1.3 Purpose of this Manual

This Internal Audit Manual is developed to guide/assist the internal audit wing of the University to provide independent, objective, value-added and advisory services to the executive authority in various wings/ campuses/ sections of the University in order to improve the achievement level. More specifically this manual is intended to provide internal audit wing with tools and information for assessing risk in processes and activities, developing an appropriate internal auditing work programme and planning, performing and reporting on internal audit engagements.

This Manual is intended to:

- i. Act as a handbook for Internal audit team,
- ii. Identify roles & responsibilities of members of the internal audit team,
- iii. Shift the focus of internal audit from detection to solution,
- iv. Introduce the annual plan and programme for post-audit through risk-based assessment,
- v. Develop the concept of systematic sampling,
- vi. Standardize conduct of audit and reporting mechanism to improve audit effectiveness.

1.4 Amendments

The provisions of this Manual will be subject to amendment with the approval of EC as per changing environment and future challenges.

The manual is intended for internal use in the University.

2. Internal Audit Approach

2.1 Internal Audit Mechanism

Internal Audit and Internal Controls are integral part of a sound financial management system. Independence of Internal Audit is established by the organizational and reporting structure. Objectivity is achieved by an appropriate mindset.

The internal audit activity evaluates risk exposures relating to the organisations' governance, operations and information systems in relation to:

- Efficiency and effectiveness of operations,
- Reliability and integrity of financial and operational information;



- Safeguarding of assets;
- Compliance with laws, regulations and contracts

Based on the result of the risk assessment, the internal auditors evaluate the adequacy and effectiveness of how risks are identified and managed / mitigated in the above areas, The Internal Audit Team are expected to provide recommendations for improvement in those areas where opportunities or deficiencies are identified. While management is responsible for internal controls, the internal audit activity provides assurance to the management that internal controls are effective and working as intended.

2.2 Duties and responsibilities of Internal Audit

The duties and responsibilities of an internal auditor are wide. It is difficult for an internal audit or to ascertain the extent to which his appraisal should go and where his responsibility ceases while appraising a particular operation. The Internal Audit serves as a **‘THIRD EYE’** for the management to control and watch the efficiency and working of various units under them.

Major duties and responsibilities of internal audit functionaries are summarized as below:

- Study of accounting procedures, including maintenance of records in the University with a view to ensuring that they are correct, adequate and free from any defects or lacunae.
- Reports risk management issues and internal controls deficiencies identified directly to the Finance Committee through the Vice-Chancellor and provides recommendations for improving the organization's operations.
- Watch over the implementation of the prescribed procedures and the instructions/ orders issued from time to time.
- Scrutiny and check of payments and accounting work of the HQ office & campuses.
- Investigation of important arrears in accounting and other connected records.
- Periodical review of all accounts including cash book, bank reconciliation statement and store records as well as physical verification of Assets/Inventory.
- Pursuance/settlement of objections taken in test audit notes issued by statutory audit offices and other matters relating to statutory audit.
- To examine and report on points or irregularities brought to its notice by the statutory audit.

2.3 Role of Internal Audit Wing

The roles of Internal Audit Wing of the University are as envisaged below:

2.3.1 System Strengthening

Internal audit should aim at strengthening the systems of University. It includes review of established systems like accounting procedures, procurement procedures, internal control mechanism and any



other system operating in the University. Suitable recommendations shall be given for strengthening the existing system for better management of the office and achievement of the set goals.

2.3.2 Financial Compliance

Internal Audit should focus on financial compliance while conducting different types of audits as mentioned below:

- (i) **Transaction audit** includes examination of all relevant vouchers of receipts and expenditure as per the cashbook / bank statement to establish the expenditure with reference to the activities.
- (ii) **Compliance audit** means examination of documents as to whether applicable Rules/ Regulations/ Instructions issued by the competent authority/ administrative Ministry/ Government of India have been duly complied with.
- (iii) **Pre-audit** means conducting audit prior to release of payment. This includes examining the process of tendering and evaluation before issue of Purchase Order / Work Order.
- (iv) **Financial review:** includes examination of Income & Expenditure account, Balance Sheet etc. of the organisation as per applicable Accounting Standards / Guidelines issued by Ministry of Education / UGC etc.

2.3.3 Capacity Building

Internal Audit shall also support in building capacities of the accounts staff and strengthen financial management within the University. They should facilitate skill transfer by sharing of knowledge on better accounting practices.

3. Scope and Methodology

3.1 Criteria for Internal Audit

Audit criteria for conduct of internal audit will be the extent of compliance with the following codal provisions / documents:

- The Central Sanskrit Universities Act and Statutes as amended from time to time.
- Decisions of the EC, FC and other statutory committees of the University and guidelines / office orders issued by the University from time to time.
- Rules framed and Instructions / Guidelines / Office Memorandum issued by the UGC and MoE as are applicable to the University;
- General Financial Rules 2017, CVC guidelines, Receipt and Payment Rules and Manual for Procurement of Goods prescribed by the Government of India as amended from time to time;
- Conditions mentioned in the Grants-in-Aid sanction order;



- Memorandum of Understandings /Agreements, contracts executed by the University with other organisations, Consultants, agencies and contractors,
- Income Tax Act, Goods and Services Tax Rules/ orders and other Statutory Acts and Rules.

3.2 Internal Audit plan

Internal Audit Plan would be prepared for audit during the year and duration of audit. Same will be put up to the Hon'ble Vice Chancellor through Finance Officer, well before the end of the preceding financial year.

In-addition, existing system of pre-audit would continue to be conducted on concurrent basis preferably by the Internal Audit Wing as advised by Hon'ble Vice Chancellor & Finance Officer.

3.3 Constitution of Internal Audit team

Internal Audit team has been comprising the following members:

- a. One Member from Finance/Audit/Administration Division of CSU.
- b. One Member of Finance/Administration division of Campuses.
- c. One Member retired employee of Government departments/C&AG/CSU/Other Universities etc.

The number of members can increase / decrease as per requirement. The Internal audit team nominated by Internal audit division and duly approved by Hon'ble Vice Chancellor of the Central Sanskrit University has been circulated to the concerned auditee well in advance.

3.4 Communication of Audit Programme

The Internal Audit division will communicate the programme of audit to the concerned Campus Director well in advance preferably before 15 days indicating names of the Internal Audit team, period of accounts to be audited, date of commencement of audit and number of working days allotted for completion of audit. A copy of this communication will be marked to each member of Audit team with request to take up and complete the audit within the stipulated time. In view of time limit fixed, the Campus Director will be requested to extend their cooperation for completion of audit in due time. Before commencing audit, the internal audit team need to list the activities to be taken up during the course of audit.

3.5 Coordination with the Head of Auditee

Audit Team shall seek cooperation of the concerned Director/Head responsible for maintaining accounts / records for smooth conduct of audit. For that purpose,an Open-meeting / Introductory meeting may be conducted with Head of Office and other staff, on the date of commencement of audit.



3.6 Audit Execution/Conduct of Audit

While conducting audit (other than pre-audit), Internal Audit team are required to visit various Campus, wings and sections. Further, field audit involves verification of accounts, relevant records and compliance to rules, codes and various orders; however, the responsibility of the Auditor is not limited to verification of accounts and procedures but also to give recommendations to improve the financial management system of the auditee.

Any discrepancies noticed while conducting audit or non-production of any record or non-cooperation by any Head of Division/ Officer-In Charge shall be brought to the notice of the Concerned Director by way of issue of Internal Audit Observation Memos. In case there is non-compliance even after the intervention of the Concerned Director, the matter may be reported to the office of the Hon'ble Vice Chancellor and then included in the Internal Audit Report.

Whenever any loss of money or stores is detected by means of any mis-appropriation or fraud, the fact shall be reported promptly through an Interim Report to the Finance Officer/ Vice Chancellor who shall consider the gravity of the case and take appropriate actions.

Audit Team members are expected to continually update themselves with the various instructions and other guidelines issued by the University/UGC/MOE/Central Government from time-to-time concerning audit.

3.6.1 Audit of Receipts

- The receipts of the University mainly consist of government grant as well as revenue derived from fees, fines, penalties, rents of University's buildings and lands, receipts of loans, advances and deposits, interest or any other receipts.
- During audit of receipts, the principal aim is to ascertain that adequate regulations and procedures have been framed to secure an effective check on the assessment, and collection and to see that such regulations and procedure are being followed. The Auditor shall also ascertain the adequacy of compliance with regulations and procedures for effective receipt, remittance, reconciliation and accounting of receipts.
- Audit shall also be diligent in detection of irregularities, leakage or loss, fraudulent and forged receipts, other types of omissions or commissions in the process of levy and collection of taxes, fees, fines etc.
- Auditor shall carefully verify any dues of the University left outstanding and suggest to the Appropriate authorities for effecting the recovery.
- Auditor shall verify the details of all bank accounts and deposits hold by the Headquarter / Campus and obtain a certificate from the competent authority regarding no fraud, theft, cash



embezzlement etc. in the bank accounts.

3.6.2 Audit of Payments

Payments made by the University are normally classified as revenue and capital expenditure, payment of loans and advances etc.

As major sources of finance of the University is Government grants, it is necessary to comply with the provisions of GFR and other instructions issued by the Government of India in Ministry of Finance and the administrative ministry (MOE). The procedure for incurring expenditure from the Govt. grant required:

- **Provision** - Competent authority should make provision of funds and fix limits for incurring expenditure;
- **Sanction** – There should exist appropriate administrative and expenditure sanction accorded by a competent authority, authorizing the expenditure;
- **Propriety** – Expenditure should be incurred with due regard to canons of financial propriety. Auditors should verify the above-mentioned procedures apart from verifying accounting aspect of expenditure while auditing.

Audit of expenditure should not merely be confined to see that the expenditure is covered by a sanction; but should also verify that the authority according the financial sanction is empowered to do so by virtue of powers vested in it by the constitution, laws and rules governing the Institute (in Act and Statutes) or by delegation.

Auditors shall verify the payments made by the Auditee with reference to the following documents:

- the office copies of the paid vouchers / journal vouchers;
- Counterfoils of cheques
- Copies of bank scrolls /statements;
- Supporting bills, receipts and Approvals;
- Stock entries in respect of procurement of goods;
- Performance reports in respect of procurement of services.

While checking each payment, Internal Auditors shall also check the procedures of the payments. Whether cash transaction has been stopped and digital payments are ensured in all cases is also to be examined and deviation, if any is to be reported.

3.6.3 Audit of Grants-in-Aid

The main aim of audit of grants-in-aid is to ensure that:

- (i) the amounts sanctioned as grants by GoI / MoE has been utilised for the purposes for which those are sanctioned,



- (ii) they are not mis-utilized and,
- (iii) standards of financial propriety are maintained in expending of those resources.

Audit can be applied to the original grant itself or to the expenditure which is subsequently incurred out of the grant. Audit of the grant shall be conducted according to the general principles/rules laid down for the expenditure as indicated in preceding paragraph.

Following documents and registers are to be verified during the audit of grants in-aid:

- Order sanctioning the grants,
- Register of grants,
- Bank statement and receipt entry in electronic cash book/bank book,
- Ledger indicating utilization of grants (budget head wise-separate for revenue and capital)
- Utilization Certificates (UCs).
- The nature of grant should be verified from Grants-in-aid sanction orders specifying normal grants or special purpose grants. If it is of special in nature, then auditor must see that the circumstance under which grant was sanctioned continues to exist and the expenditure was made for the said purpose only.
- Whether grant has been utilised for the intended purpose (separately for Capital and recurring expenses).
- Ascertain the achievement of overall objectives of the project for which grants-in-aid are sanctioned and there is no wasteful expenditure.
- Utilization Certificates (UCs) whether furnished for all the sanctioned grants.
- Ascertain whether any unused portion of grants were refunded after completion of the project or not.
- Ascertain whether grant-in-aid is transferred and utilised for any other purposes, without prior sanction of the competent authority.
- Ascertain whether University / Campus have duly deposited all statutory dues with appropriate authorities in time.

3.6.4 Audit of Public Works

The Public Works includes buildings, roads, structures, their construction, maintenance and repairs, etc. In audit of Works expenditure, Auditor shall examine whether the expenditure has been incurred as per the procedure prescribed under the Central Public Works Accounts Code, MOU/ Contract agreement. As in this University, execution of major capital works has been entrusted to Central Public Works Department (CPWD), the UCs and statement of accounts furnished by the CPWD and certified by the Internal Works Department (IWD) of the University is to be examined.

In respect of repair or maintenance work, construction of temporary structure for convocation/meetings



etc., following routine audit checks would be applied by the internal auditor depending on the nature and volume of such transaction:

- Whether administrative approvals and technical sanctions have been accorded by the competent authority and provision of funds have been made?
- The procedures of calling for tenders and allotment of the work is to be examined to verify transparency in the system.
- Whether the rate paid for the work done are as per the rates allowed in the contract agreement?
- Scrutiny of Measurement books in respect of work done with value as per contract.
- Recoveries like Security deposit, liquidated damage etc. from the contractors are made at the correct rates.
- Advances given to CPWD are as per proper sanctions and are adjusted timely.
- Whether final payment is made on obtaining completion report of work or not?
- In the absence of contract agreements, the manner of release of payments and rates thereon needs to be examined with reference to the schedule of rates prevalent
- Whether payments in excess or in contravention of the terms of the contract causing undue financial aid to the contractor have been made.
- Cases involving financial losses to the Institute and undue financial aid to the contractors are to be specially examined.
- Payments for deviations in the work made with due approval and rate of payment whether correct or not.
- Penalty levied if any for non-completion of work in time as per agreement.
- Extension of time and extra payments for that if any whether, as per rules.

3.6.5 Audit of Procurements (Goods and Services)

Procurement Audit sometimes also termed as pre-audit and conducted for purchase of both goods and services.

Scope of Procurement Review (Pre-audit of purchases)

In Procurement review, Internal Auditor shall assess whether:

- The contract terms and conditions for procurement of goods and services were comprehensively drawn up, and was unambiguous, free from uncertainties, indefinite liability, mis-interpretation and serve to protect interest of the Institute;
- The tender documents are comprehensively prepared, adequately addressed the interest of the Institute and ensured evaluation of bids on equitable and fair basis in a transparent manner;
- Equal opportunity has been given to all bidders;
- The system is tamper proof while receiving tenders;
- The system ensures complete transparency in Opening of Tenders;



- The procurements are of specified quality and are made at competitive rates;
- Rates finalised are reasonable and were arrived after due justification based on earlier Purchase Orders or Manufacturers price list;
- Quantities purchased are not in excess of requirement (more than indented quantity) so as to avoid wasteful expenditure;
- Advance payments made if any, were un-avoidable and was done with suitable safeguards to fully protect interest of the Institute;
- Adequate measures were taken to avoid loss to Institute in the event of non- performance by the supplier (performance guarantee whether provided or not in the contract);
- Priority was accorded to post contract follow up so as to avoid time and cost over runs, loss to Govt. and/ or un due benefit to suppliers;
- Provisions of GFR 2017, Manual of procurement of Goods 2017 and Purchase Manual of the University (if available) were duly complied with.

3.6.6 Verification of Stores and stock, library books.

The Auditee is required to carry out annual physical verification of stores and stock as well as library books as per Rule 213 and 215 of GFR 2017 and record certificate of such verifications in the stock register. If no physical verification of stock is done at all, the Auditor shall undertake random verification of stock to ascertain the actual position of stock in few cases.

The Auditor is to ascertain that the regulations / guidelines prescribed by the University, provisions of GFR 2017 governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are properly carried out. He/she should bring to the notice of university any important deficiencies noticed during verification of stores or any grave defects in the system of control.

During physical verification undertaken, if any, Auditors shall compare the physical stock position with reference to stock balance of the stock register.

3.6.7 Audit of draft annual accounts

Internal audit will examine the draft annual accounts prepared by Finance & Accounts Section before its submission to the Independent Auditor and the Vice Chancellor. Compliance with the applicable Accounting Standards and guidelines (format of accounts) issued by the MoE would also be examined. Deficiencies / omissions noticed would be rectified with proper documentation before submission to Independent Auditor.

4. Reporting of Internal Audit Finding

The audit is treated as concluded once all the audit procedures and checks are completed. The Auditor shall finally review the working papers to see that the audit has been conducted according to plan and



it has achieved its objectives. He should make note of any audit procedures that could not be completed due to non-production of records by the auditee unit or due to lack of time.

4.1 Internal Audit Memo

After audit of Campus, Internal Audit Memo (IAM) showing the observations of audit along with action taken on previous year's observations, if any, is to be issued to the Registrar of the University / Director of the Campus for compliance. No objection shall be booked or reflected in Draft Internal Audit Inspection Report without issue of an Internal Audit Memo.

4.2 Compliance to IAMs

The IAMs issued by audit team shall be complied by the Concerned Head of Campus/Division promptly. Compliance/ Replies to the IAMs should be furnished within time frame of audit duration to the Internal Audit team under the signature of the Head of Campus/Division. Wherever satisfactory compliances would be received, same would not be included in the final Internal Audit Report.

In case the reply of the auditee office is found to be satisfactory, the objection need not be incorporated in the Internal Audit Report (IAR). The original audit memos with reply thereon shall be appended with the Internal Audit Report for reference. IAR would be issued, whenever considered necessary, considering the nature and gravity of audit finding.

If IAM is not returned within stipulated time or returned with unsatisfactory replies, the Auditor shall incorporate the objection in the Internal Audit report.

5. Internal Audit Report

After completing the Inter audit, considering the compliances furnished and action taken on audit observations raised, Internal Audit Team would prepare an **Internal Audit Report (IAR)**, which it would place before the Vice Chancellor, with recommendations for improvement, if any.

5.1 Qualities of a good Internal Audit Report

The Auditors should exercise due professional care to ensure that the internal audit report, inter alia, is:

- Clear and not ambiguous
- Factual – presents all significant matters with disclosure of material facts
- Specific
- Concise
- Timely, and
- Complies with generally accepted audit procedures



5.2 Content of the Internal Audit Report (IAR)

The content of the IAR would be as under:

Part-IA

- a. **Introduction:** Period covered under Audit, duration of audit, name of the Internal audit team members, scope and objective are to be mentioned.
- b. **General activities of auditee campus:** General activities done by concerned campus during the period of audit are to be mentioned.
- c. **Budget & Expenditure:** The details of total Budget, Grant-in-aid received during the period of audit and Grant utilized are to be mentioned therein under different Grant head i.e. Salay, Recurring & Capital etc.
- d. **Organizational setup:** The details of concerned auditee Campus Director, Finance division head, Cashier etc. with duration of charge is being mentioned therein.
- e. **Status of Previous Internal audit paras:** The status of year wise pending paras of previous Internal audit reports with remarks has been taken in this section.
- f. **Status of Previous CAG reports:** The status of year wise pending paras of previous CAG reports along with remarks has been taken in this section.
- g. Details of projects completed, ongoing and started during the period of audit.
- h. Course-wise list of students enrolled in the campus during the year.
- i. Subject-wise list of teachers in the campus during the year.
- j. List of bank accounts and deposits in the auditee unit.
- k. Furnishing of details as per **Appendix - B**

Part-IB

Other Irregularities, Audit Observations and Recommendations:

Audit criteria (what should be done), fact (what has been done), deviation, impact and recommendation of Auditors on each audit observation shall be detailed out. This Section shall further be divided into three parts viz internal control review, major irregularities and minor irregularities.

- i. **Internal Controls Review:** Internal Controls assessment results i.e. adequacy and effectiveness of the existing internal controls shall be mentioned in this section, with recommendations for improvement, wherever found necessary.
- ii. **Major Irregularities:** All major irregularities noticed during the course of audit shall be mentioned separately in this section. The Auditors shall also report consequences for non-compliance of the same.

Some examples of major irregularities are mentioned below:

- Fraudulent withdrawal from bank accounts / double payments



- Bogus payment and non-payment to beneficiaries
- Misappropriation of cash and stocks
- Any excess payments /excess or extra liability
- Irregularities in procurement involving excess or irregular payments or extra liability
- Loss in revenue and fee realization
- Irregularities in revenue and fee collections and utilizations
- Any un-authorized expenditure
- Statutory violations involving Income tax/ GST (non/ short collection, non/ short remittances, delayed remittances including penalties etc.

Part-II

iii. Other Irregularities: Here Auditor shall report the observations on irregularities noticed while conducting audit. On each item of verification as mentioned below, separate observations will be given on irregularities.

- Physical Verification of assets, Stock and other items
- Receipts
- Payments
- Contingencies
- Grants-in Aid
- Execution of works
- Contracts
- Stores
- Procurements
- Reconciliations
- Utilization Certificate Review
- Budget and Actual Review

iv. Recommendations: In this section, Auditor shall provide the necessary recommendations to compile the lapses noticed during the audit. The Auditor shall provide the list of the areas needing improvement and recommendations for compliance along with a proposed timeline.

v. The checklist in respect of various items to be inspected by Internal Audit Team is annexed as **Appendix-A**



Appendix – A

Norms/Quantum of Internal Audit

Sr. No.	Particulars	System of Pre-Audit	Post-Audit (Random)
1	Retirement/ Superannuation Benefits		
	i. Leave Encashment	100%	-
	ii. Death-cum-Retirement Gratuity	100%	-
	iii. Group Insurance Scheme (GIS)	100%	-
	iv. Pension/ Family Pension	100%	-
	v. New Pension Scheme	100%	-
	vii. No Dues Certificate	100%	-
2	Establishment Section		
	i. Pay fixation of all employees	100%	-
	ii. Checking of Personal Files	-	Yearly 25%
	iii. Checking of Service Books including leave accounts.	-	Yearly 25%
	iv. Leave Travel Concession	-	Yearly 25%
	iv. CAS Arrear	-	Yearly 25%
3	Administration Section		
	A. Log Book of all Vehicles	-	Yearly 100%
	B. Work and Estates		
	i. Award/Work orders of all works	Above Rs. 1 Lakh - 100%	Below Rs. 1 Lakh - 10%
	ii. Supply Orders	Above Rs. 1 Lakh - 100%	Below Rs. 1 Lakh - 10%
	iii. Running Bills of minor/major works (Other than CPWD)	Above Rs. 1 Lakh - 100%	Below Rs. 1 Lakh - 10%
	iv. Final Bills of Supplier/Contractor	Above Rs. 1 Lakh - 100%	Below Rs. 1 Lakh - 10%
	C. Stores & Purchase		
	i. All purchase proposals except DGS&D, Annual Rate Contract (ARC) cases/ Repeat Orders/ GeM purchase	Above Rs. 1 Lakh - 100%	-
	ii. Checking of Stock Registers- Consumables/ Non Consumables	-	Yearly basis
	iii. Checking of Purchase Orders (before issuance)	Above Rs. 2.50 Lakh - 100%	



	iv. Checking of proposals of Annual Maintenance Contracts/ ARC's/ hiring of services	100%	
	D. Guest House Receipts		Yearly 25%
4	University Accounts (HQ Office/ Campuses)		
	i. Advance, Imprest & Adjustment	Above Rs. 15000 - 100%	-
	ii. Payments to vendors	Above Rs. 5 Lakh - 100%	-
	iii. Library Bills in Indian /Foreign Currency	-	Above Rs. 1 Lakh - 75%
	iv. Invoices issued on consultancy	Above Rs. 1 Lakh - 100%	-
	v. Certification of Cash Book Balances as on 31st March	-	Yearly basis
	vi. Verification of Investment Receipt/Cash Balance	-	Yearly basis
	vii. Receipt & Payment Account	-	Yearly basis
	viii. Income & Expenditure Account	-	Yearly basis
	ix. Balance Sheet	-	Yearly basis
	x. Bank Reconciliation Statement	-	Yearly basis
	xi. Leave Travel Concession	-	Yearly basis
5	Academic Expenses		
	i. Programme/ Seminar/ Workshop etc.	-	Up to Rs.2 lakh – 10%
			Rs. 2 lakh to Rs.5 lakh – 50%
			Above Rs. 5 lakh – 100%
	ii. Student Welfare Expenses	-	Yearly basis
	iii. Faculty Development Expenses	-	Yearly basis
	iv. Research Activities	-	Yearly basis
6.	Any other expenditure as directed by Hon'ble Vice Chancellor		



Appendix – B

1 Number of all Programmes offered by the Campus year-wise during the last five years								
S. No.	Programme Code	Programme Name	Name of the Department	Year of Introduction	If revision has been carried out in the syllabus during last 5 years	Year of revision	Percentage of Syllabus content added or replaced	Link of the relevant document
1								
2								

2 Number of courses in all Programmes year-wise during the last five years					
Sr. No.	Name of the Course	Course Code	Name of the Programme	Activities with direct bearing on indepth-shastric learning/creative writing/ Employability/ Entrepreneurship/ Skill development/ Interdisciplinary/ Indigenous knowledge base with modern application	Year of introduction

3 Number of students undertaking field project or internships				
Sr. No.	Programme Name	Program Code	Name of students undertaking field projects / internships	Link of the relevant document

4 Number of students from other states and Countries, year-wise during the last five years				
Year-1				
Sr. No.	Year of enrolment	Name of the student enrolled from other states	Number of students enrolled from other countries	Link of the relevant document
Year-2				
Sr. No.	Year of enrolment	Name of the student enrolled from other states	Number of students enrolled from other countries	Link of the relevant document
Year-3				
Sr. No.	Year of enrolment	Name of the student enrolled from other states	Number of students enrolled from other countries	Link of the relevant document

5 Number of eligible applications received for admissions to all the Programmes year-wise during the last five years					
Year - 1					
Sr. No.	Programme name	Programme Code	Number of seats available/sanctioned	Number of eligible applications received	Number of Students admitted
Year - 2					
Sr. No.	Programme name	Programme Code	Number of seats available/sanctioned	Number of eligible applications received	Number of Students admitted



Year - 3					
Sr. No.	Programme name	Programme Code	Number of seats available/sanctioned	Number of eligible applications received	Number of Students admitted

6	Number of seats earmarked for reserved category as per GOI/State Govt. rule year-wise during the last five years											
Sr. No.	Year	Number of seats earmarked for reserved category as per GOI or State Government rule						Number of students admitted from the reserved category				
		SC	ST	OBC	Divyangjan	Gen	Others	SC	ST	OBC	Divyangjan	Gen

7	Number of teachers using ICT					
Sr. No.	Number of teachers using ICT (LMS, e-Resources)	ICT tools and resources available	Number of ICT enabled classrooms with calss room number	Number of smart classrooms with classroom number	E-resources and techniques used	Link of the relevant documents

8	Number of complaints/ grievances about evaluation year-wise during the last five years		
Sr. No.	Year	Total Number of complaints/ grievances about evaluation	Total number of students appeared in the examinations

9	Total number of final year students who appeared for the examinations			
Sr. No.	Program Code	Program Name	Number of students appeared in the final year examination	Number of students passed in final year examination

10	Research, Innovations and Extension
	Promotion of Research and Facilities
	The institution has a well defined policy for promotion of research and Research Committee to monitor and address issues related to research and the same is uploaded on the institutional website (Yes /No)

11	The amount of seed money provided by institution to its faculty year-wise during the last five years (INR in lakhs)			
Sr. No.	Name of the teacher getting seed money	The amount of seed money	Year of receiving grant	Duration of the grant
University has the following facilities				
1. Central Instrumentation Centre / Language Laboratory Computer Lab/ ICT Lab				
2. Museum				
3. Studios/ Recording Studio for Audio-Video/e-P.G. Pathashala Facilities				
4. Research/Statistical Databases				
5. Manuscript Resource Centre (MRC)				
6. Manuscript Conservation Centre(MCC)				
7. Yoga Training Centre				



8. Yoga Therapy Centre with modern equipments	
9. Observatory/ Yajñashala	
10. Psychology Laboratory	
Options:	
A. Any four facilities exist	
B. Three of the facilities exist	
C. Two of the facilities exist	
D. One of the facilities exist	
E. None of the facilities exist	

12	Details of Research projects during last 3 years in the campus							
Sr. No.	Name of the Project/ Endowments, Chairs	Name of the Principal Investigator	Name of the Funding agency	Type (Government/ Non-Government)	Department of Principal Investigator/ Co Investigator	Year of Award	Funds provided (INR in lakhs)	Duration of the project

13	Details of awards won by Campus/teachers for innovation during the last 3 years				
Sr. No.	Title of the innovation	Name of the Awardee	Name of the Awarding Agency with contact details	Year of Award	Category- Campus/teacher/research scholar/student

14	Details of Phd awarded in the campus during the last 3 years					
Sr. No.	Name of the PhD scholar	Name of the Department	Name of the guide/s	Title of the thesis	Year of registration of the scholar	Year of award of PhD

15	Number of classrooms and seminar halls with ICT facilities	
Sr. No.	Room number or Name of classrooms/Seminar Hall with LCD / wifi/LAN facilities with room numbers	Type of ICT facility

16	Does the Campus / Library have the following:	
a.	Back Volumes of Rare Sanskrit Journals/Indological Journals/Journals Related to Sanskrit Studies like Indian Historical Quarterly (IHQ)/ Annuals of Bhandarkar Oriental Research Institute (ABORI) /Brahmavidya/Sarasvati-sushama etc	
b.	Sanskrit magazines and Sanskrit Periodicals	
c.	e – journals	
d.	e-books	
e.	e-dictionaries of Sanskrit	
f.	Sanskrit Databases	
g.	Bharatavani Portal	
h.	CD's/DVD's/e-materials for the study of Vedas	
i.	Electronic Display Board	
j.	Internet/Wifi Facility	
k.	Search Facility	
l.	Reprographic facility	



Options --- Opt One:		
A.	Any 4 of the above	
B.	Any 3 of the above	
C.	Any 2 of the above	
D.	Any 1 of the above	
E.	None of the above	

16.1	Availability of remote access to e-resources of the library (Yes /No) (01)						
Sr. No.	Details of memberships / Subscription	Name of service subscribed to	No. of e-resources with full text access	Validity period	Usage report from the service provider if applicable	Whether remote access provided? (Yes / No)	web link of remote access

16.2	Annual expenditure for purchase of books and journals year-wise during the last 3 years (INR in lakhs)			
Sr. No.	Year of expenditure	Expenditure on the purchase of journals in (INR in lakhs)	Expenditure on the purchase of books in (INR in lakhs)	Expenditure on subscription to e-journals and other e-resources (INR in lakhs)

16.3	E-Content is developed by teachers during the last 3 years	
a.	For e-PG-Pathashala	
b.	For CEC (Under Graduate)	
c.	For SWAYAM	
d.	For other MOOCs platform	
e.	For NPTEL/NMEICT/any other Government initiatives	
f.	For Campus	
Options: opt one		
A.	Any 5 of the above	
B.	Any 4 of the above	
C.	Any 3 of the above	
D.	Any 2 of the above	
E.	None of the above	

Sr. No.	Name of the teacher	Name of the module	Platform on which module is developed	Date of launching e content	Link of the relevant document



17	Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year-wise during the last 3 years (INR in lakhs)		
Sr. No.	Year	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)

18	Total number of students benefited by scholarships, freeships, etc. provided by the Campus besides government schemes year-wise during the last 3 years			
Sr. No.	Year	Name of the scheme	Number of students benefited by government scheme	Number of students benefited by the University's schemes

19	Number of students benefited by guidance for competitive examinations and career counselling offered by the Campus year-wise during the last 3 years		
Sr. No.	Year	Name of the Program conducted by the HEI to offer guidance for competitive examinations and career counselling offered by the Campus during the last 3 years	Number of students benefited/attended / participated in Career Counselling and / competitive exams activities

20	Number of awards/medals for outstanding performance in sports/cultural activities at State / national/international level (award for a team event should be counted as one) year-wise during the last 3 years					
Sr. No.	Year	Name of the award/ medal	National/ International	Sports/ Cultural	AADHAR / Student ID Number	Name of the student

21	Alumni contribution during the last 3 years (Amount in Rupees)				
Options: A. ≥ 1.00 Lakhs B. Rs. 75,000/- to 1.00 Lakhs C. Rs. 50,000/- to Rs. 75,000/- D. Rs. 25,000/- to Rs. 50,000/- E. Less than Rs. 25,000/- Opt one					
Sr. No.	Name of the alumnus/ alumni association	AADHAR / PAN	Year of graduation	Year of contribution	Quantum of contribution (INR in lakhs)

22	Total number of teachers attending professional development Programmes, viz., Orientation Programme, Refresher Course, Short Term Course, Faculty Development Programmes year-wise during the last 3 years			
Sr. No.	Year	Name of teachers who attended	Title of the professional development program	Date and Duration (from – to)

23	Annual power requirement of the Campus (in KWH)				
Sr. No.	Power requirement met by renewable energy sources	Total power requirement	Renewable energy source	Renewable energy generated and used	Energy supplied to the grid



24	Differently abled (Divyangjan) Friendliness	
	Resources available in the Campus	
a.	Physical facilities	
b.	Provision for lift	
c.	Ramp/ Rails	
d.	Braille Software/ facilities	
e.	Rest Rooms	
f.	Scribes for examination	
g.	Special skill development for differently abled students	
h.	Any other similar facility (Specify)	
	Options: Opt one	
A.	5 and more of the above	
B.	At least 4 of the above	
C.	At least 3 of the above	
D.	At least 2 of the above	
E.	One or none of the above	

Sr. No.	Physical facilities (Yes/ No)	Provision for lift (Yes/ No)	Ramp/ Rails (Yes/ No)	Braille Software/ facilities (Yes/ No)	Rest Rooms (Yes/ No)	Scribes for examination (Yes/ No)	Special skill development for differently abled students (Yes/ No)	Any other similar facility



मुख्यालयः
केन्द्रीयसंस्कृतविश्वविद्यालयः

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