

रजिस्टर्ड
प्रेषक

निदेशक, कार्यालय निदेशक उच्चतर शिक्षा,
शिक्षा सदन, सैक्टर-5, हरियाणा, पंचकूला।

सेवा में,

✓ रजिस्ट्रार,
बी0 आर0 अम्बेडकर नेशनल ला विश्वविद्यालय,
राई, सोनीपत।

यादी क्रमांक:- 6/6-2024 आडिट
दिनांक:- 10/10/24

**Subject: Annual Audit Report on the accout of Dr. B.R. Ambedkar
National Law University, Rai, Sonipat for the year 2022-23.**

उपरोक्त विषय के संदर्भ में।

विषयांकित मामले में आपको कार्यालय निदेशक, लोकल आडिट, हरियाणा, पंचकूला से प्राप्त वार्षिक आडिट रिपोर्ट की प्रति भेजी जा रही है जिसका जवाब ऐनोटेटिड फार्म में निर्धारित अवधि के अंदर-अंदर तैयार करके सीधे कार्यालय निदेशक, लोकल आडिट, हरियाणा, सैक्टर-2, पंचकूला को भेजते हुए एक प्रति इस विभाग को भी भिजवाने का कष्ट करे।

संलग्न:- उपरोक्तानुसार।

लेखा अधिकारी
कार्यालय निदेशक उच्चतर शिक्षा,
हरियाणा, पंचकूला।

(Signature)

73 Audit
29/8/2024

E- 351 0920 / CRW
27/8/2024.

**AUDIT REPORT ON THE ACCOUNTS OF
DR B.R. AMBEDKAR NATIONAL LAW
UNIVERSITY, RAI (SONEPAT)**

C.R.D.

29/8

FOR THE YEAR 2022-23

Sr. A/o

29/8

Auditor

ISSUED BY: -

**DIRECTOR
LOCAL AUDIT HARYANA,
PANCHKULA**



From

Director,
Local Audit, Haryana,
Panchkula,

Quint
29/8/24

Audit Cell

To

The Registrar,
Dr. B.R. Ambedkar National Law University,
Rai, Sonapat.

Endst. No. XIV (765)2024/

Dated:

Subject: Annual Audit Report on the account of Dr. B. R. Ambedkar National Law University, Rai, Sonapat for the year 2022-23.

Please find enclosed herewith Annual Audit Report on the accounts of Dr. B. R. Ambedkar National Law University for the Year 2022-23 for consideration and early settlement of objections and for sending annotated reply of the report within three months.

It is also requested that the report may be put up before the Executive Council of the University as required under section 32(i) of the University Act 2012.

Encl: - As above

sd/-
Superintendent

For Director, Local Audit Haryana,
Panchkula.

Endst.No: - XIV (765)2024/ 479

Dated: 14/8/24

A copy along with a copy of Annual Audit Report as cited in the subject is forward to the following for information and necessary action, please.

1. Additional Chief Secretary Govt., Finance Department (F.A) Branch, Haryana, Chandigarh.
2. Principle Secretary to Govt., Haryana, Higher Education Department, Chandigarh.
- ✓ 3. Director Higher Education, Haryana Panchkula.
4. Principal Accountant General (Audit), Haryana, Chandigarh.
5. Secretary, University Grants Commission, near I.T.O Chowk, (Bahadur Shah Zafar Marg) New Delhi.
6. Deputy Director (Audit), Dr. B. R. Ambedkar National Law University, Rai, Sonapat.

[Signature]
Superintendent

For Director, Local Audit Haryana,
Panchkula.



2. (A) Record Not Put up / Not maintained: -

Record as detailed in 'Appendix'- B to this report was either not maintained or not put up to audit for necessary check. Non maintenance/Non production of record was a serious matter and a great lapse on the part of the officers responsible for. The same may be maintained/put up now for audit check without any further delay.

3. Financial Position: -

The financial position of the University for the year 2020-21 is exhibited as below.

Particulars	2021-22(Rs.) Laes		2022-23 (Rs. Laes)	
	Grant	Local fund	Grant	Local fund/Own Fund
Opening Balance	308137243	Nil	586807243	548.42
Receipt/Income	350000000	548.42	290000000	1347.36
Total	658137243	548.42	876807243	1895.78
Expenditure	71330000	Nil	120354000	Nil
Closing Balance	586807243	548.42	756453243	1895.78

The university had an investment in form of fixed deposit amounting to Rs.64 Crore as on 31-03-23.

Increase in income and expenditure during the year 2022-23 as compared to the previous year 2021-22 was due to more receipts of student fee because of more admission of new students and execution of more expenditure on various items/objects.

4. Audit Fee: -

Actual audit fee for the year 2022-23 was worked out to Rs. 1024191/-. An amount of Rs. 1583292/- as tentative audit fee for the year 2022-23 which included arrear of Rs. 491870/- of audit fee for the year 2021-22 was deposited into Government treasury, Sonapat under head "0070-Other Administrative Services-60- other services-B- Non-Tax revenue-110 fee for Govt. Audit" vide Challan No. 102358400 Dated: 13/07/23 and GRN No. 105084401 Dated: 12/07/23. Thus, by the adjustment of arrear of audit fee of Rs. 491870 for the year 2021-22 in this amount, at last a sum of Rs. 67231 were deposited on excess. The same may be adjusted in audit fee for the year 2023-24.

5. Grants: -

- i) The position of Grants-in-Aid received by the University as per information supplied by the Account Branch, during the year 2022-23 is exhibited in Appendix "C-I" to this report. All the Grants received were remained unspent. These may be spent now as per terms and conditions of the grants or returned to the quarter concerned.
- ii) The position of Grants-in-Aid received by the University up to 31.03.2022 and their unspent balance as on 31.03.2023 is exhibited in Appendix "C-(ii)" to this report and depicted as under. Unspent balance of the grants may be utilized now as per their terms and conditions and the utilization certificate be got audited and sent to the quarter concerned.
 - a. Grants shown at Sr.no. 1 & 2b were partly utilized. Unspent balance thereof be utilized as per terms & conditions of the grant.
 - b. Grant shown at Sr.no. 2a, 3a & 3b, 4a & 4b, 5a & 5b were lying unspent. These may be utilized as per terms & conditions of the grant.

6. Loan: - No loan was raised by the University during the year 2022-23.

7. Provisional Payment: - No Provisional payment was made upto 31.03.2023.

8. Retrenchment & Recoveries: -

A sum of Rs. 32726/- was retrenched on account of excess and irregular claims due to lack of strong internal checking at the instance of pre-auditing of the bills presented in audit during the year 2022-23. The amount retrenched was never claimed/challenged/justified by the University Administration. The system of internal checking may be strengthened to avoid such recurrence in future besides taking suitable action against the official at fault under intimation to audit.

9. Temporary Advances: -

Temporary Advances to the tune of Rs. 7228187/- as detailed in Appendix-D to this report were outstanding as on 31.03.2023. Some of the temporary advances were outstanding since long which was against the provisions of rule 10.13 of University Account Code. The advance should be drawn only on absolute necessity and required for immediate disbursement. Unadjusted advances may be got settled immediately in the financial interest of the University. Tendency of drawing advances so frequently should be restricted. Further, unadjusted advances tantamount to temporary



misappropriation/embezzlement of the funds also. The matter is brought to the notice of the higher authority for taking suitable action against the officer/officials who have not render the adjustment accounts of advances within one month which required under the rule ibid.

10. Excess, irregular and avoidable payments: -

As already pointed out in para 10 of the annual audit report for the year 2021-22, the university was allowed to fill up only two posts of Deputy Registrar during the year 2020-21. Out of which one post was filled up through the deputation of Dr. Veena Singh on 02/03/21. In the next year 2021-22, these two allowed posts of Deputy Registrar were filled up on regular basis in May 2021 without the cancellation/termination of the deputation of Dr. Veena Singh and she remained in continuation as before. Thus, three Deputy Registrars were remained in working against two sanctioned/allowed posts during the period 05/21 to 02/23. Consequently, the pay drawn by her for the above said period was irregular payment. These resulted into irregular payment of Rs. 3105472/- (approximately) on account of the pay grant of an additional Deputy Registrar beyond the two allowed posts. The same may be got regularized with the sanction of the competent authority and compliance shown to the audit.

11. Short Recoveries/Non-Recoveries: -

During the checking of realization of rent of Hostel Mess and Canteen leased-out, it was found that a sum of Rs. 119025/- as detail below were outstanding as on 31.03.2023. It may be realized now and credit shown to audit.

Sr. No.	Name of Site	Outstanding rent as on 31.03.2023
1.	Hostel Mess	51874/-
2.	Canteen	67151/-
Total		119025/-

12. Miscellaneous: -

- (i) Physical verification of stock and store was not carried out since 2018-19 to 2022-23 as required under rule 15.16 of PFR Vol-1. Needful may be done now and compliance shown to Audit.
- (ii) The Register of Cheques/Bank Drafts/IPO, etc., as received from students/Government/elsewhere for watching their final credit into university fund, was not maintained for the years 2018-19 to 2021-23. This was highly objectionable. For ensuring final credit of all cheques/bank drafts/IPO received


from students/Govt./Public etc.. the said Register may be maintained now and shown to audit.

- (iii) The issue of Receipts Books to various departments was not got issued from audit since 2018-19 to 2022-23. In absence of which the proper check over the use of Receipt Books could not be exercised in audit. This was a serious matter and it may lead to misuse of Receipt Books having potential money values. The matter is brought to the notice of higher authority that Receipt Books may be entered in the issue register and got checked from audit before brought to use and their return may also be got checked from audit.
- (iv) Monthly as well as Annual Accounts of the University were not maintained for the year 2018-19 to 2022-23 as required under rule 8.8.1 and 8.8.2 of the University Account Code. This was not in order. These may be maintained now and brought up to date and shown to audit.
- (v) Separate accounts for Recurring and Non-recurring grants received were not maintained for the year 2021-22 to 2022-23. In absence of which the expenditure incurred could not be verified separately. The same may be maintained now and shown to audit.
- (vi) Classification of income and payments as required under rules 5.8 and 5.12 respectively of the University Account Code was not done for the year 2022-23. Needful may be done now and shown to audit.

13. Conclusion: -

No action was taken on the last Audit Report (Part-I), Temporary Advances were outstanding (Para-9); Excess, irregular and avoidable payment noticed (Para 10); Short recoveries/non-recoveries were found (Para 11); Miscellaneous irregularities were noticed (Para 12); First Academic Session of the university was started from the year 2019-20 but till now required record was not maintained as per provisions of the University Account Code. The Accounts of the university were still in need of improvement and closer supervision by the Higher Authority.

Drafted by: -


Vishnu Bhagwan
Deputy Director (Audit)

Director
Local Audit Haryana
Panchkula

Appendix-A

REFERRED TO IN PART-I OF ANNUAL AUDIT REPORT ON THE ACCOUNTS
OF DBRA NATIONAL LAW UNIVERSITY, RAI FOR THE YEAR 2022-23.

Statement showing outstanding audits paras for the period 01-04-18 to 31-03-23.

Sr. No.	Nature of Objection	Period of audit	Outstanding para No	Remarks
1.	Retrenchment & recoveries	2019-20 2021-22	8 8	The amount of Rs. 13,862/- and Rs. 28726/- Which were claimed in excess and irregular, during the year 2019-20 and 2021-22 respectively were not justified by the university administration so far.

APPENDIX-B

REFERRED TO IN PARA-2A OF ANNUAL AUDIT REPORT ON THE
ACCOUNTS OF DR. B. R. AMBEDKAR NATIONAL LAW UNIVERSITY, RAI
(SONEPAT) FOR THE PERIOD 2022-2023.

A. Details of record not put up / non maintained during the period 01-04-18 to 31-03-23.

<u>Sr. No.</u>	<u>Nature of Record</u>
1.	Central Stock/ Store Register of consumable items / Non consumable items.
2.	Moveable/Immoveable Property Register.
3.	Inventory Register.
4.	Relevant record of all types of income/receipts.
5.	Stock/ Store Register of all Department/ Branches (Consumable / Non-Consumable item).
6.	Earnest Money Register.
7.	Sales of Tender Forms Register.
8.	Investment Register.
9.	Tree Register.
10.	Demand and Collection Register of student's fee and fine.
11.	Maintenance/ Repair register of Vehicles.
12.	Demand and Collection Register of Loan and Advances.
13.	Stamp account of Dispatch Register.
14.	Electricity charges Register from 01-04-21 to 31-03-23.
15.	R. T. I Fee Register.
16.	Application Fee Register.
17.	Expenditure Register of Examination Branch.
18.	Security Register.
19.	Rent Register.
20.	T. A Check Register.
21.	Quotation & Tender Register.
22.	Income & Expenditure Vouchers.
23.	Postal order Register.
24.	All types of records of hostels (Boys & Girls).
25.	Register of Permanent Advance.

Appendix C-1

Referred to in para 5(i) of Annual Audit Report of DBRANLU, Rai, (Sonipat) for the year 2022-23

1. Statement of Grants received during the year 2022-23 and their position as on 31.03.2023.

Sr. No.	Designation & letter No. & Date of sanctioning letter	Purpose & whether Conditional or Unconditional	Head of Account	Amount	Date of credit into municipal fund	Amount spent	Unspent Balance (Col. No. 5- Col. No. 7 (a))		Remarks
						Amount spent & admitted in audit with Vr. No. month & amount	Amount spent but not admitted in audit with Vr. No. month & amount		
1	2	3	4	5	6	7(a)	7(b)	8	9
1.	2/6-2022 UNP (4) Dated-04.05.2022	Non-Recurring	Grant in Aid	7,25,00,000	02.06.2022			7,25,00,000	
2.	2/6-2022 UNP (4) Dated-15.07.2022	Non-Recurring	Grant in Aid	5,80,00,000	28.07.2022			5,80,00,000	
3.	2/6-2022 UNP (4) Dated-14.12.2022	Non-Recurring	Grant in Aid	7,25,00,000	02.01.2023			7,25,00,000	
4.	2/6-2022 UNP (4) Dated-21.02.2023	Non-Recurring	Grant in Aid	8,70,00,000	13.03.2023			8,70,00,000	
			Total	29,00,00,000					

Certified that the checks prescribed vide Head Office memo No Vol. XXIII (82)/83/65 dated 29-07-82 and instructions contained in office manual regarding grants have been duly Exercised by me while verifying the statement of grants.

-Sd-
Deputy Director (Audit)
DBRANLU, Rai, Sonapat

-Sd-
Finance Officer
DBRANLU, Rai, Sonapat

Appendix C-II

Referred to in para 5(ii) of Annual Audit Report of DBRANLU, Rai, (Sonapat) for the Year 2022-23

2. Statement of Grants received prior to 31.03.2022 and their position as on 31.03.2023.

Sr. No.	No. and date vide which grant has been sanctioned	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent and admitted upto the period of last audit	Amount not admitted upto the period of last audit	Unspent Balance as per last audit	Amount Spent & admitted during the current period	Amount spent during the current audit period but not admitted	Total of amount spent and admitted (5+8)	Total of amount spent but not admitted (6+9)	Unspent balance of grant; 4-(10+11)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	No. KW2/6-2019/JNP (4) Dt. 10.05.19	Recurring	32,00,00,000	14,74,19,797		17,25,80,203	8,71,15,000	-	23,45,34,797		8,54,65,203	To be Utilized
2.(a)	U.O.No. 10958-3FD-11/2021 dated 19.05.2021	Recurring	1,25,00,000								1,25,00,000	
(b)	U.O.No. 10958-3FD-11/2021 dated 19.05.2021	Non-Recurring	7,50,00,000				3,32,39,000		3,32,39,000		4,17,61,000	To be Utilized
3.(a)	U.O.No. 19243-3FD-11/2021 dated 04.08.2021	Recurring	1,00,00,000								1,00,00,000	
(b)	U.O.No. 19243-3FD-11/2021 dated 04.08.2021	Non-Recurring	6,00,00,000								6,00,00,000	
4 (a)	U.O.No. 27006-3FD-11/2021 dated 10/02/2022	Recurring	1,25,00,000								1,25,00,000	

(b)	U.O.No. 27006-3FD- 11/2021 dated 10.02.2022	Non-Recurring	7.50.00.000							7.50.00.000
5.	Not Available	Recurring	1.50.00.000							1.50.00.000
	Not Available	Non-Recurring	9.00.00.000							9.00.00.000
		Total	67,00,00,000	14.74.19,797		17,25,80,203	12,03.54.00 0		26,77.73.797	40.22.26.203

Certified that the checks prescribed vide Head Office memo No. Vol. XXIII 82/83/65 dated 29-07-82 and instructions contained in office manual regarding grants have been duly exercised by me while verifying the statement of grants.

-Sd-
Deputy Director (Audit)
DBRANLU, Rai (Sonipat)

-Sd-
Finance Office
DBRANLU, Rai, Sonapat

Appendix-'D'

Referred to in Para 9 of the Annual Audit Report of DBRANLU, Rai (Sonipat) for the year 2022-23.

List of temporary advances outstanding as on 31.03.2023 in the following performa.

Sr. No	Date of Drawl	Drawn/ in favour of	Amount (In. Rs.)	Purpose for which drawn	Date of Adjustment
1	04.11.2020	Sh. Ashish Kumar Tiwari (OSD to HVC). Estt.	15000.00	For ticket booking for official meeting of HVC. (Page No.13, Sr.No.42)	
2	30.06.2021	Dr. Satish Rana, A.R. (Estt.)	25,000.00	For conducting Interview. (Page No.23, Sr.No.81)	14.07.2023
3	30.09.2021	Dr. Satish Rana, A.R. (Estt.)	16,800.00	For Purchasing Insect Killer for University. (Page No.30, Sr.No.110)	
4	27.10.2021	Dr. Satish Rana, A.R. (TPT)	23,880.00	For replacing the tyers of University vehicle i.e. Honda City -HR-10AJ-7087. (Page No.31, Sr.No.116)	
5	19.05.2022	Sh. Jaswinder Singh (DR Acad.)	30,000.00	For Conducting of 6 th E.C. meeting. (Page No.39, Sr.No.143)	13.07.2023
6	13.06.2022	Sh. Sandeep Malik	2,000.00	For Tree plantation. (Page No.39, Sr.No.145)	
7	13.07.2022	Kapil Mangla	25,000.00	Permanent Imprest issued for offices of University reg. (Page No.42, Sr.No.156)	26.04.2023
8	02.08.2022	Dr. Veena Singh (Dy. Registrar)	25,000.00	T-advance for Governor visit in the Univ. (Page No.44, Sr.No.161)	18.05.2023
9	03.08.2022	All India Reporter Pvt. Ltd. Through (Rakesh Malhotra Asst. Lib.)	1,78,524.00	T-advance for Back volume Law Journals (Page No.44, Sr.No.164)	19.12.2023
10	07.10.2022	Dr. Veena Singh (Dy. Registrar General)	25,000.00	Permanent Imprest Purchase of Petty/ Misc (Page No.48, Sr.No.176)	11.04.2023
11	10.11.2022	BECIL Dr. Veena Singh	30,23,231.00	BECIL Introduction letter for seeking work (Page No. 49, Sr. No. 181)	
12	15.11.2022	Bhartiya Shikshan Mandal Haryana	25,000.00	T-Advance for programme (Page No. 50, Sr. No. 184)	11.04.2023
13	17.11.2022	Dr. Satish Kumar Estt Branch	15,000.00	Advance for post reservation roster of sanction non-teaching post (Page No. 51, Sr. No. 186)	

14	30.11.2022	Dr. Veena Singh General Branch	25,000.00	"Environment sustainably organize the workshop for refreshment launch of experts, flex & T.A. (Page No. 51, Sr. No. 187)	13.04.2023
15	30.11.2022	Sh. Sandeep Malik Supdt/ HVC for Annual Sports Fest. 2022	60,000.00	Temporary Advance (Page No. 51, Sr. No. 188)	11.04.2023
16	13.01.2023	Jagdamba Print pack. Kundli (Sonipat), (50% Advance) DR General	82,866.00	Year 2023 Haryana Govt. Super Deluxe diary (Page No. 55, Sr. No. 197)	24.05.2023
17	25.01.2023	Dr. Veena Singh (DR General)	10,000.00	Republic Day (26.01.2023) (National Flag Program) (Page No. 56, Sr. No. 199)	21.04.2023
18	10.02.2023	General Manager, HDFC Karnal (DR General)	34,54,996.00	Technical Bid setting up of Moot Court work order (Page No. 57, Sr. No. 202)	
19	14.03.2023	Dr. Satish Rana A.R. Estt.	10,000.00	Advance for expenditure of forming rule of non- teaching posts. (Page No. 58, Sr. No. 206)	24.04.2023
20	15.03.2023	M/S Haryana Forest department Haryana (AR P&S)	1,00,890.00	Advance for purchase furniture (Bed, Chair, Table) (Page No. 58, Sr. No. 207)	
21	20.03.2023	Satish Rana AR (Estt.)	20,000.00	TA/ DA Screening Committee (Page No. 59, Sr. No. 208)	14.06.2023
22	24.03.2023	Satish Rana AR (Estt.)	35,000.00	Temp. Advance for Meeting (Page No. 59, Sr. No. 210)	19.07.2023
		Total	72,28,187.00		

-Sd-

Deputy Director (Audit)
DBRANLU, Rai (Sonapat)

-Sd-

Finance Officer
DBRANLU, Rai (Sonapat)

