

Chapter 4

Financial management, Human Resource Management and Infrastructure facilities

- GGSIPU is dependent on Income from affiliation activities, which constitutes 53 to 57 *per cent* of its total revenue, to meet its revenue expenditure, whereas DPSRU is dependent on Grant-in-Aid from the Government (77 *per cent* of its receipts during 2018-23). DTU largely meets its revenue expenditure from its internal revenues.
- Investment of CPF funds by GSIPU was not in accordance with the pattern of investment specified by the Government. It also suffered a loss of interest of ₹2.11 crore due to delay in the investment of surplus funds during 2018-23.
- Dwarka campus of GGSIPU (March 2022 to April 2023) and Rohini campus of DTU (January 2022 to July 2023) did not avail rebate amounting to ₹ 4.66 crore available on DJB water bills despite having functional Rainwater Harvesting (RWH) System and Sewage Treatment Plant (STP).
- There was acute shortage of teaching staff during 2018-23 ranging between 38.77 *per cent* and 44.84 *per cent* in GGSIPU, 55 *per cent* and 60 *per cent* in DTU and 21.77 *per cent* and 54.43 *per cent* in DPSRU.
- Shortage of non-teaching staff and technical staff in GGSIPU during the period 2018-23 ranged from 38 to 50 and 39 to 65 *per cent* respectively and in DTU, these ranged from 62 to 67 *per cent* and 44 to 49 *per cent* respectively. Similarly, vacancies in non-teaching posts in DPSRU during 2018-23 ranged from 34 *per cent* to 53 *per cent* and those in technical posts ranged from 53 *per cent* to 80 *per cent*.
- Audit observed shortcomings such as delay in recruitment, recruitment without sanctioned posts and engagement of ineligible persons as consultants.
- All the three Universities suffered from shortage of classrooms and sitting space. Dwarka Campus of GGSIPU had seating capacity of only 2,973 for 4,017 students, Rohini Campus of DTU had seating capacity of 8,280 for 13,908 students and DPSRU had seating capacity of only 1,157 for 2,800 students.
- Audit also observed inadequate infrastructure, non-utilisation of available infrastructure and equipment etc. in these universities during joint physical inspection.

Finance, Human resources and infrastructure are the most important resources in any organization engaged in providing services in education sector. Adequate

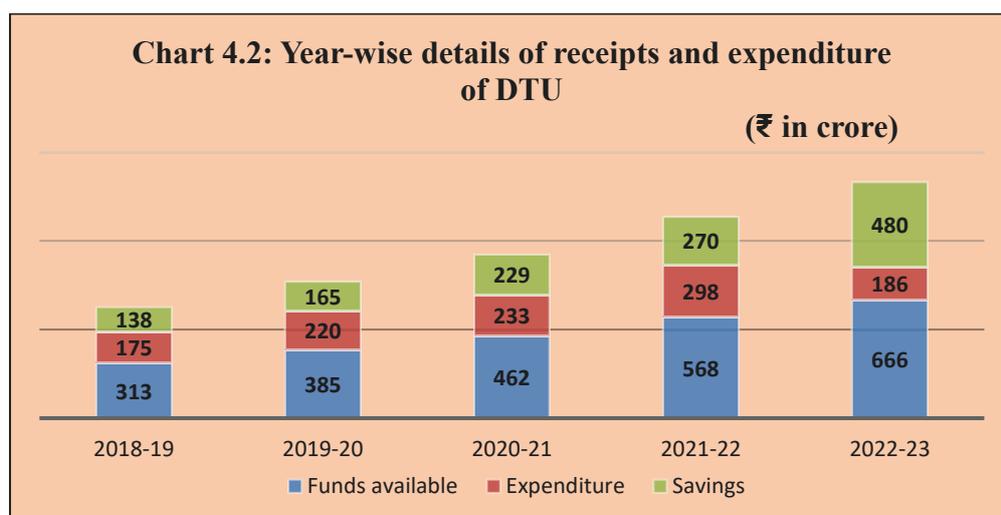
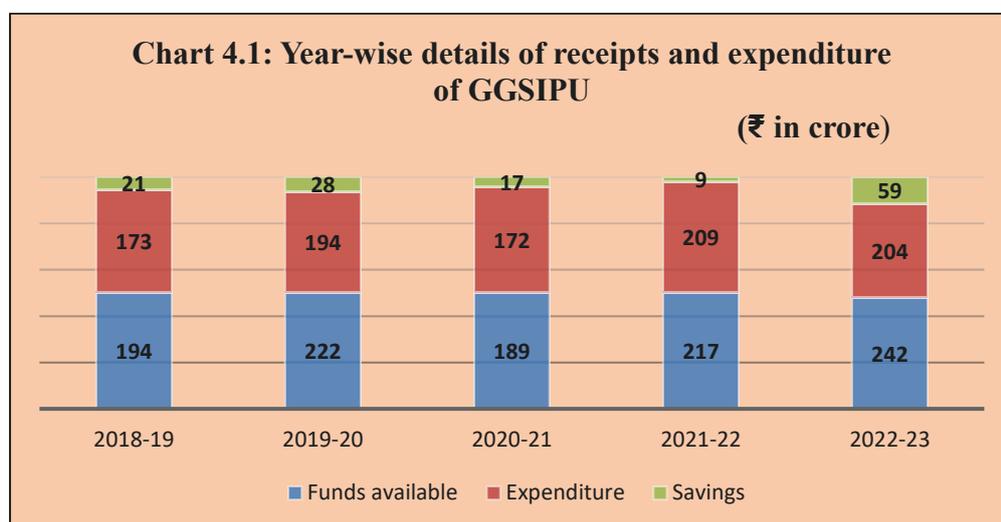
funding is required to provide the necessary infrastructure and also for engagement and retention of competent manpower. Deficiencies in the management of these resources in the three selected universities are discussed in the succeeding paragraphs.

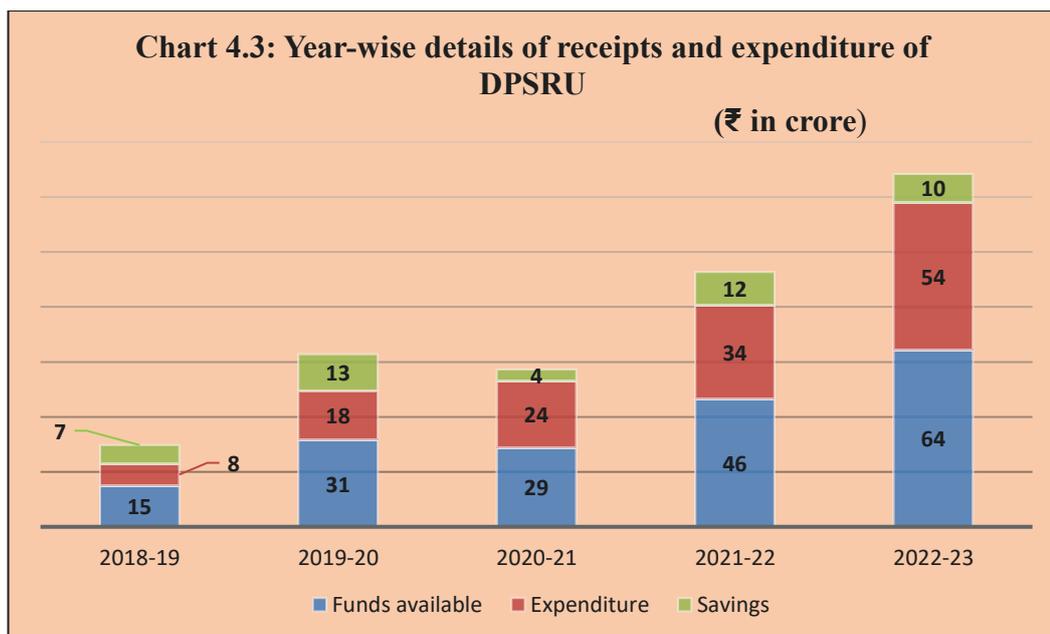
4.1 Financial Management

Prudent financial management is needed to ensure that financial resources are allocated and used efficiently in accordance with the objectives of the university adhering to the extant rules and regulations in this regard. Deficiencies observed in the three selected universities in this regard are discussed in the succeeding paragraphs.

4.1.1 Budget and expenditure

The details of receipts and expenditure of the three Universities during the period 2018-23 were as given as below.





Income from affiliation activities, ranging between 53 *per cent* (2022-23) to 57 *per cent* (2018-19), contributed the major chunk of GGSIPU's revenue. This is likely to come down as autonomous colleges need not pay affiliation fee annually consequent upon implementation of the UGC (Conferment of Autonomous Status upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) Regulations 2018 whereas the expenditure is likely to go up in view of the requirement to provide Pension to employees who were on regular employment on or before 31 December 2003 and proposed development of Phase II of Dwarka Campus at an estimated cost of ₹973.99 crore (with no commitment of financial support from Government). Thus, the University may have to identify ways to increase/diversify its revenue.

The Department stated (March 2025) that GGSIPU has taken steps like increase in intake of students, introduction of new courses, a marginal increase in fees of various programs, generating rental revenue, etc. to increase/diversify its revenues and decrease dependency on income from affiliation.

DTU meets its revenue expenditure from its internal revenues in the form of University Generated Funds (UGFs)¹ and Non-Government Funds² (NGFs) and had a balance of ₹ 125 crore in UGFs and ₹ 355 crore in NGFs as of March 2023. The Audit also observed that during 2018-23, it received a GIA of ₹192.75 crore from the Government albeit towards the end of the relevant financial year.

¹ Receipts into UGF includes academic receipts, income from investment and other income.

² University treats earmarked funds like Scholarship, Examination, Sponsored Projects, Medal and Scholarships, University Research Development fund, Economically Weaker Section, Consultancy, Facilities and Services, etc. as Non-government funds (NGFs). Their income and expenditure are not reflected in the Income and Expenditure Account of the University. However, closing balances in these NGFs are shown as liability of the University in its Balance Sheet for the year.

In the exit conference, the Secretary acknowledged the fact that there have been delays in releasing GIA and stated that the department has formulated a SOP for the timely release of GIA.

In the case of DPSRU, out of the total receipts of ₹185.10 crore during 2018-23, ₹143.78 crore (77 *per cent*) were GIA received from the Government, making it heavily dependent on government support. It needs to identify newer sources of income for self-sustainability.

4.1.2 Security deposit of students not refunded

DTTE had instructed (December 2003) GGSIPU, DTU (erstwhile Delhi College of Engineering) and DPSRU (erstwhile Delhi Institute of Pharmaceutical Sciences and Research) to remit security deposits remaining unclaimed by students for more than 3 years to the Government Account. As of March 2023, unclaimed security deposits of students amounting to ₹ 6.67 crore, ₹ 4.46 crore and ₹ 1.34 crore were lying with GGSIPU, DTU and DPSRU respectively (dating back up to 2008-09 in case of GGSIPU). DTU did not maintain any records relating to the students to whom the security deposit was payable.

The Department stated (March 2025) that GGSIPU has taken steps to encourage the students to claim their student security and from academic year 2024-25 it has decided to discontinue student security deposits. In case of DTU, the University has transferred the security deposit amount that remained unclaimed for more than three years to the University's Corpus fund account. In the case of DPSRU, it was stated that the University needs to develop an easy mechanism for claiming of security deposit by the students.

The unclaimed security deposit amount should be remitted into government account as directed by DTTE.

4.1.3 Investment of CPF/surplus funds

As per the pattern of investment specified (March 2015) by the Ministry of Finance, Government of India (GoI), fund under Non-Government provident Funds, Superannuation Funds and Gratuity Funds were to be invested in Government securities (45 to 50 *per cent*), Debt Securities and term deposits of banks (35 to 45 *per cent*), money market instruments (up to 5 *per cent*) and others like exchange traded funds and Asset backed securities (10 to 20 *per cent*).

Audit observed that in violation of the above, during the year 2018-19, 96.71 *per cent* of Contributory Provident Funds (₹72.37 crore) of **GGSIPU** were invested in Fixed Deposit Receipts (FDRs) including flexi deposit and remaining 3.29 *per cent* (₹ 2.46 crore) in government securities. The percentage of investment in government securities reduced gradually over the years from 3.29 *per cent* in March 2019 to 2.76 *per cent* in March 2023. GGSIPU had not invested CPF funds in government securities since April 2010.

In its reply, the University noted (January 2024) the audit observation and assured to explore the possibility of investment for better and secure returns.

Apart from the above, GGSIPU also suffered a loss of interest of ₹2.11 crore due to delay in the investment of surplus funds during 2018-23 as the Chairperson of the investment committee was not available for meeting, being from outside Delhi.

The University replied (January 2024) that the chairperson who was from outside Delhi has now been replaced with an internal member from the University to hasten the process. Further, the Department stated (March 2025) that meeting of investment committees are now convened regularly.

4.1.4 Diversion of funds

The Government of NCT of Delhi initiated a program for the creation of meditation and yoga extension cells in the schools of Delhi and providing diploma and certificate courses in meditation and yoga (from 15 March 2021) by establishing a “Centre for Meditation and Yoga Sciences (CMYS)” at DPSRU. DPSRU received grants-in-aid of ₹ 22.36 crore from DTTE for the purpose. Audit observed that -

- Out of ₹ 5.02 crore of CMYS funds utilised for construction activities, an expenditure of ₹ 3.42 crore was incurred on construction activities not related to the CMYS viz construction of (i) temporary shed in playground, (ii) Light gauge framing system over examination office block and (iii) Students/ Academic Semi-pucca office near reception and extension of library and installation of lift.
- An amount of ₹ 18.03 lakhs from CMYS funds was utilized for purchasing items like laptops for IT Department, brass figures for various occasions, furniture for guest house, Zoom conference online platform for VC/Registrar Office etc. which were not related to the Scheme.

GNCTD discontinued the CMYS scheme in November 2022. The discontinuation of the Scheme by the Government in November 2022 resulted in unfruitful expenditure ₹ 1.60 crore on incomplete work of construction of Yoga and Meditation Centre besides the creation of a liability of ₹ 2.54 crore towards four construction works of Yoga and Meditation Centre and infrastructure development of other parts of the University.

The Department stated (March 2025) that GIA of ₹ 22.36 crore was given to DPSRU for the CMYS scheme and the said amount was to be utilised for CMYS activities by the DPSRU. However, as discussed above, DPSRU utilised a portion of these funds on items not related to the CMYS scheme.

4.1.5 Short deposit of the Universities’ share in the National Pension System

National Pension System (NPS) was implemented retrospectively in DTU (June 2017) and DPSRU (February 2021) with effect from January 2010 and May 2018 respectively. While depositing the Universities’ share of NPS contribution for the retrospective periods, DTU and DPSRU deposited just the principal amount,

resulting in a short deposit of interest payable for the period from the date on which the contributions became due. The amount short deposited amounted to ₹ 31.04 lakh in the case of DTU and ₹ 16.29 lakh in the case of DPSRU.

The Department stated (March 2025) in case of DTU that the matter is under consideration of the University and action will be taken after obtaining approval of the Finance Committee and the Board of Management of DTU. In case of DPSRU, it was informed that the interest amount was remitted by the University (April 2024). However, no documentary evidence was provided for the said remittance.

4.1.6 Subsidy in water bills not claimed

Delhi Jal Board (DJB) circular dated 18 March 2016 provides for 10 *per cent* subsidy if rain water harvesting (RWH) system is installed in the premises and 10 *per cent* subsidy if sewage treatment plant (STP) is installed in the premises. In case both RWH and STP are installed, the subsidy is restricted to 15 *per cent* of the bill amount. Dwarka campus of GGSIPU (March 2022 to April 2023) and Rohini campus of DTU (January 2022 to July 2023) did not avail rebate amounting to ₹ 4.66 crore available on water bills of DJB for having functional Rainwater Harvesting (RWH) System and Sewage Treatment Plant (STP).

The Department stated (March 2025) that GGSIPU has started availing the rebate on water bills for its Dwarka campus from January 2024 onwards (after being pointed out in audit) and the matter is being pursued for its Surajmal Vihar campus. It further stated that DTU had applied for approval of Delhi Jal Board for Rainwater harvesting system at Rohini in September 2022 and at Vivek Vihar in February 2024. Approval from DJB is still awaited and University will apply for subsidy once the approval of DJB is received.

4.1.7 Short receipt of University's share of fees

In return for services like admission counselling, preparation of syllabus for the courses, conduct of examination, preparation of results, award of degrees, etc., the University collects University charges from the affiliated colleges at prescribed rate.

Audit observed that an amount of ₹ 10.67 crore from 57 institutions affiliated with Guru Gobind Singh Indraprastha University was outstanding as of October 2023 on account of the University's share of fees deposited by students up to the Academic Session 2022-23. In its reply, University stated (January 2024) that it has taken several steps for recovery of its outstanding dues from the affiliated colleges like retaining the University's share at the time of admission of students as for first year the fee is deposited in the University account, as well as following up the matter of deposit of dues at higher level.

4.1.8 Other deficiencies in financial management

Audit observed various other deficiencies in financial management in the three Universities as below:

GGSIPIU

(i) Loss of grant-in-aid from Government: The University could not get a grant of ₹ 20 crore for renovation and up-gradation of class-rooms from the Government in year 2022-23 as it did not follow the guidelines of DHE for preparation and submission of estimates.

The Department stated (March 2025) that GGSIPU had submitted a proposal of ₹ 9.73 crore, however, the sanction of DHE was later withdrawn as sufficient funds were not allocated by the Finance and Planning Departments to DHE.

Audit observed that due to deficiencies in the proposal submitted by the University, the grant could not be obtained in year 2022-23. In the subsequent year 2023-24, the Government, however, made a provisions at initial budget estimates, but later on at the stage of revised estimates, the sanction was finally withdrawn due to paucity of funds. The department's reply is silent whether funds were available in 2022-23.

(ii) Advertisements released at commercial rates: The University released advertisements costing ₹ 6.50 crore at commercial rates during 2018-23 instead of at reduced rates through the Directorate of Information and Publicity, GNCTD.

The Department stated (March 2025) that GGSIPU could not obtain DAVP rates despite its best efforts and had to publish its advertisements at commercial rates. Reply is not tenable as the University could publish its advertisements at DAVP rates by routing them under the name of its administrative department (i.e. Department of Higher Education), on the lines of Ambedkar University.

(iii) Service tax not collected: The University had not been collecting Service tax/ Goods and Services Tax³ (GST) on the affiliation fee collected which resulted in the creation of a service tax liability of ₹ 10.68 crore for the years 2013-23.

The Department stated (March 2025) that GGSIPU has started charging GST on affiliation fee from the financial year 2023-24 and has made payment of its dues for the period 2017-23 to the GST authorities. The reply is silent on payment of dues on account of service tax for the period 2013-17.

DTU

(i) Surplus funds not invested: Out of 39 bank accounts maintained by the DTU, 26 were Current accounts. Audit test checked balances of five of these and observed that balances at month end ranged up to ₹ 74.23 crore. Investing these surplus balances in term deposits through auto sweep facility would have earned interest for DTU.

³ Goods and Service Tax subsumed the Service Tax w.e.f. 1 July 2017.

The Department stated (March 2025) that as per recommendation of Audit, DTU has converted all of its bank accounts into flexi account and now no excess balance remains in its saving/current accounts.

(ii) License fee not revised: DTU did not revise the rate of license fee (as prescribed and revised⁴ by the Directorate of Estates (DoE) from time to time) charged for space let out to the State Bank of India which resulted in under-recovery of license fee of ₹ 19.22 lakh during the period 1 April 2020 to 31 December 2023. In its reply, University stated that demand notice has been issued to SBI for the same.

The Department stated (March 2025) that DTU has revised the rate of license fee and recovered the dues calculated on account of increased license fee. Reply is, however, not supported with any documentary evidence.

DPSRU

(i) Short recovery of license fee: Instead of collecting licence fee at rates prescribed by the Directorate of Estates (DoE), DPSRU has been charging ₹ 30,000 per month for running of the Hostel mess/canteen in the Campus which resulted in short recovery of license fee of ₹ 44.44 lakh for the period from 21 February 2022 to 29 February 2024.

The Department stated (March 2025) that license fee is to be charged by DPSRU as per GNCTD rates i.e rates prescribed by DoE and endorsed by PWD, GNCTD.

(ii) Interest on GIA: Scrutiny of utilization certificate of Grant-in-aid for the year 2018-19 revealed that interest amounting to ₹ 0.28 crore accrued on the GIA received during the year was neither remitted to the Government account nor adjusted against grant for 2019-20 in contravention to provisions of Rule 230 (8) of General Financial Rules 2017.

The Department stated (March 2025) that DPSRU will account for the said interest of GIA for the year 2018-19 in the forthcoming utilisation certificate.

(iii) Income tax exemption not availed: DPSRU, being an educational institution, was eligible for exemption from payment of income tax under Section 12A of the Income Tax Act. However, it obtained an exemption certificate only in April 2022 after being pointed out by Audit in 2021. Delay in obtaining an exemption from income tax authorities resulted in an undue payment of ₹ 43.99 lakhs for Assessment Year 2021-22 and a deduction of tax at source of ₹ 40.47 lakhs during 2018-23.

DPSRU stated (March 2024) that the Chartered Accountant responsible for the preparation of Annual Accounts neither filed an ITR nor applied for an exemption

⁴ DoE's per sqm. per month rates were revised twice during this period 1 April 2020 to 31 December 2023 to ₹ 800 for April 2020 onwards and to ₹ 940 for April 2023 onwards. However, DTU kept collecting the license fee at the rate of ₹ 585 effective prior to April 2017 and ₹ 675 effective from 1 April 2017.

certificate until Audit flagged the issue in 2021. Further, the Department stated (March 2025) that DPSRU should be more vigilant in future in dealing with income tax matters.

(iv) DJB water connection not pursued despite spending ₹ 3.66 crore: DPSRU deposited ₹ 3.66 crore in March 2019/January 2021 with Delhi Jal Board (DJB) for providing water connection inside its campus. DJB raised (May 2022) a further demand of ₹ 1.36 crore for laying water pipeline and requested the University to arrange all necessary permissions from the relevant authorities such as Public Works Department, Municipal Corporation of Delhi and Traffic Police. There was no further development and even after depositing ₹ 3.66 crore, DPSRU was yet to receive potable water supply from DJB and had to rely on groundwater for its daily needs.

The Department stated (March 2025) that DJB demanded more funds for the deposit work and informed in February 2025 that the work of laying water pipelines will take more than one year.

(V) Non-Reconciliation of financial data: There was a mismatch between figures of fees collected from students as maintained by the Student Welfare Wing and Accounts Wing of the University for 2018-23. While the fee collected was ₹ 1.62 crore more than that due in 2018-19, fee collected was ₹ 2.37 crore less than that due in 2019-23 as per these records. The Department stated (March 2025) that the financial data i.e. student fee etc. should be reconciled by the University for transparency.

Management of financial resources by these Universities were marred by failure to invest surplus funds, diversion of funds, short-remittance of NPS contributions, non-availing of subsidy on water bills, failure to obtain grants from the Government, short-charging of license fee for space let out etc. Due to these deficiencies in handling matters relating to finances, these Universities suffered a combined loss of ₹ 9.19 crore.

4.2 Human Resource Management

Education is a field where human resource has a pivotal role and it is important to have adequate and competent staff to ensure quality education. Observations on human resource management by the three Universities are discussed in the succeeding paragraphs.

4.2.1 Shortage of teaching staff

Audit observed acute shortage of teaching staff, which perform the core function of imparting education, in all the three Universities. Overall vacancy in teaching posts in GGSIPU during 2018-23 ranged between 38.77 *per cent* and 44.84 *per cent* and especially in the cadre of Professor, it ranged from 58 *per cent* to 63 *per cent* even after considering teaching staff on contract. Further, University Schools of Medicine and Para-Medical Health Sciences, Centre for Disaster Management

Studies and Centre of Excellence for Pharmaceutical Sciences were functioning without any regular faculty.

The overall vacancies in teaching posts of DTU ranged between 55 *per cent* and 60 *per cent*, even after considering the contractual teachers. Three-fourth posts of Professors and Associate Professors in DTU remained vacant during the audit period 2018-23. As against sanctioned post of 38 Professors and 153 Associate Professors in DTU in 2022-23, only 15 Professors (19 *per cent*) and 37 Associate Professors (24 *per cent*) were found posted. DTU appointed only 14 to 21 Assistant Professors on contractual basis (as per norms, maximum 70 faculty can be engaged on contractual basis) to meet the shortage and resorted to engagement of guest/part-time teachers to meet its requirement of seating capacity.

In DPSRU, the vacancies in teaching posts ranged from 21.77 *per cent* (2022-23) to 54.43 *per cent* (2019-20) even after considering the contractual teacher.

In spite of facing such shortage off teaching staff, teaching staff of DPSRU were assigned additional duties of non-academic nature (like purchase, recruitment, library, administration, hostel and store) which may affect their assigned academic work.

Audit also observed that the percentage of contractual teaching staff in GGSIPU (19 *per cent* in 2021-22 and 15 *per cent* in 2022-23) and DPSRU (ranging from 13.92 *per cent* in 2019-20 to 23.91 *per cent* in 2018-19 excluding 2020-21) exceeded the limit of 10 *per cent* as per UGC regulations.

In case of DTU and DPSRU, Department stated (March 2025) that it acknowledges the shortage of teaching staff and DTU initiated the process of recruitment of 158 faculty positions in March 2024. However, the current status of recruitment was not given in the reply.

4.2.2 Shortage of non-teaching and technical staff

As in the case of teaching staff, all three Universities suffered from shortage of staff in non-teaching and technical staff also. Shortage of non-teaching staff and technical staff in GGSIPU during the period 2018-23 ranged from 38 to 50 and 39 to 65 *per cent* respectively and in DTU, these ranged from 62 to 67 *per cent* and 44 to 49 *per cent* respectively. Similarly, vacancies in non-teaching posts in DPSRU during 2018-23 ranged from 34 *per cent* to 53 *per cent* and those in technical posts ranged from 53 *per cent* to 80 *per cent*. Such shortages of staff may hamper smooth functioning of the Universities.

Shortages were significant in the cadres of Director, Section Officer, General Assistant, Assistant, Assistant Accountant, Stenographer etc. in GGSIPU and Administrative Officer, Director Physical Education, Librarian, Store Officer, Senior Office Assistant, Stenographer etc. in DTU.

The Department stated (March 2025) that in case of GGSIPU, the University has taken best possible steps to fill up the non-teaching posts and to meet out the

functional requirements of the University non-teaching staff has been hired on outsourced basis. In case of DTU, Department stated (March 2025) that DTU completed the process of recruitment of five non-teaching and three technical posts. In case of DPSRU, Department stated (March 2025) that process of recruitment of non-teaching and technical staff, initiated in 2022, is likely to be completed soon.

4.2.3 Absence of dedicated/regular personnel in key posts

Audit observed that key posts which plays pivotal roles in various aspects of functioning of Universities were either vacant or being looked after by officers on additional charge/ consultants which is not conducive to efficient and effective functioning of Universities.

GGSIU was *functioning without a Pro Vice-Chancellor*, required for Universities with more than 100 affiliated colleges, from June 2019. Further, crucial administrative posts like Registrar, Controller of Finance, Controller of Examination etc. were held either as additional charge or officiating basis (**Annexure 4.1**) and three posts of Deputy Registrars looking after important functions such as recruitment, admissions and counselling, were held by retired Government Servants hired as Consultants.

In its reply, the University stated (January 2024) that the matter of absence of Pro Vice-Chancellor will be placed for consideration of BOM. The Department stated (March 2025) that GGSIU has appointed the Registrar on regular basis and initiated the process of filling up the posts of Controller of Finance, Deputy Registrars and Assistant Registrars.

In DTU, posts of Vice Chancellor, Pro-Vice Chancellor, Registrar, Controller of Finance, etc. were either held by officials as additional charge/officiating basis or lying vacant for a major part of 2018-23 (**Annexure 4.1**).

The Department stated (March 2025) that DTU has initiated the recruitment process for the post of Registrar, Controller of Examination and Controller of Finance in September 2024.

In DPSRU also, the post of Controller of Finance was held by the Registrar in officiating capacity from January 2021 to August 2023 and posts of Deputy Registrar and Director (DIPSAR) remained vacant during 2018-23. DPSRU stated (January 2024) that selected candidate did not join the post of Controller of Finance, process of selection of Deputy Registrar got cancelled due to administrative reasons and the charge of Director (DIPSAR) was given to a senior faculty.

4.2.4 Recruitment

Despite acute shortages in almost all the cadres of personnel, the efforts of the Universities for recruitment of staff for vacant posts lacked intent and urgency. Even where recruitments are made, Audit observed shortcomings such as delay, recruitment without sanctioned posts, engagement of ineligible persons as consultants etc. as discussed below:

(i) Delay in recruitment

The Board of Management of GGSIPU approved (August 2021) creation of 144 teaching posts and 168 non-teaching posts and filling up 50 *per cent* total teaching posts in first two years. Despite the shortage of staff faced by them, the University made recruitment to only 32 posts of Assistance Professors in October 2022 and took no action for recruitment to the remaining sanctioned posts as of December 2023.

DTU could recruit only 51 Assistant Professors against 167 vacancies in various disciplines advertised in July 2019 whereas no recruitment was made against another 87 vacancies of Assistant Professors advertised in the same month. Further, the recruitment process took 16 months to complete (November 2020) against the time of six months prescribed by UGC. DTU also did not take any action for recruitment of Professors and Associate Professors despite facing severe shortage in these cadres as of March 2023.

The Department stated (March 2025) that DTU had withdrawn the recruitment of remaining vacancies against 167 and 87 advertised teaching positions and a fresh advertisement for recruitment of 158 vacancies in nine disciplines was issued in March 2024, against which the University has completed the recruitment process of 68 vacancies of Assistant Professors in three disciplines.

Apart from the above, 15 teaching posts and five non-teaching posts were approved in October and November 2020 respectively for the Department of Design of DTU but no action was taken for recruitment as of December 2023. DTU stated (May 2024) that recruitment process for 6 posts of Assistant Professors was initiated in March 2024.

DPSRU stated that most of the records relating to recruitment were in the custody of the Vigilance Wing of DTTE and provided only one file each relating to regular recruitment and contractual engagement of teaching staff and one relating to engagement of Assistant Registrars on contractual basis. In all these, audit observed that the composition of selection committee was not as per the Statutes of the University. It was also noticed that DPSRU could not recruit the targeted number of teaching staff.

(ii) Recruitment without sanctioned posts

DTU made recruitment in some non-teaching and technical posts like attendant, nurse, cameraman, sports coach, lab assistant, telephone operator during 2018-23 for which there were no sanctioned posts (**Annexure 4.2**). Also, five Assistant Professors were recruited for the Department of Design in August 2018 against the sanctioned strength of other Departments. DTU stated (April 2024) that excess employment of staff was against vacant posts in other cadres. The reply is untenable as posts in various cadres are sanctioned as per requirement and recruiting staff in one cadre against vacancy in another cadre is irregular.

Further, no post of Deputy Controller of Accounts (DCA) had been created in DTU as required by Finance Department, GNCTD orders of July 2011, but a DCA was posted (March 2022) by the Finance Department in DTU on deputation.

The Department stated (March 2025) that as per pattern of assistance, all posts in Finance and Accounts wings of DTU are to be filled from accounts cadre of GNCTD or on deputation basis. Fact remains that a DCA was posted by Finance Department, GNCTD in DTU, though there was no such sanctioned post in DTU.

(iii) Irregularities in engagement of consultants

(a) In GGSIPU, three retired Government servants were engaged as consultants against vacant posts of Deputy Registrar. They were ineligible for engagement against these posts as they were not drawing Grade Pay of ₹8,700 preceding their retirement, as required under Recruitment Rules. In its reply, the University stated (January 2024) that the clause was erroneous and as per revised Recruitment Rules approved by the Board of Management in May 2023, they were eligible. The Department reiterated (March 2025) the reply of the University. The reply is untenable as the consultants were appointed between December 2020 and June 2022 and were then ineligible as per extant rules.

(b) GNCTD guidelines (December 2015) provide that remuneration for retired government servants appointed as consultants in autonomous bodies be calculated as basic pay last drawn minus basic pension, plus DA. However, GGSIPU's Office Memorandum (OM) of December 2022 disregarded these guidelines and broadened the definition of "last emoluments" to include HRA and transport allowance, while fixing the remuneration to be paid to retired government servants. This resulted in excess payment of ₹19.38 lakh to five retired government servants, appointed as consultants. The OM's benefits were also irregularly applied retrospectively from April 2021, despite approval of the Board of Management only in May 2023.

In its reply, the University stated (January 2024) that OM of December 2015 was never adopted by GGSIPU and hence its provisions were not applicable for appointment of retired Government servants as consultant on contract basis.

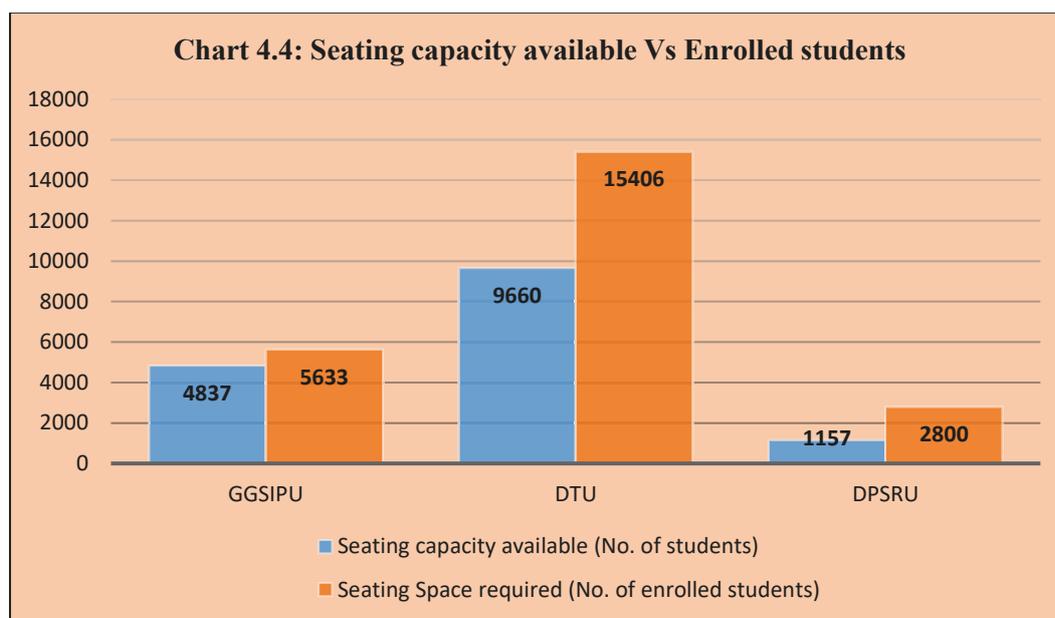
Reply is not tenable as for appointment of retired Government servants/pensioners of GNCTD, the guidelines of December 2015 are binding. Further, prior to issuance of University OM of December 2022, University was fixing consolidated salary of retired Government Servants as per the Government guidelines of December 2015.

To sum up, these Universities suffered from acute shortage of teaching, non-teaching and other staff which compromises its ability to impart quality education. Absence of regular officials in key posts was also observed which led to inefficiency in the functioning of the Universities. Despite such shortages, there were delay in action for recruitment and where recruitments were made, audit observed cases of non-compliance to rules. Engagement of contractual staff was also riddled with irregularities.

Recommendation 6: The Universities should complete recruitment process of teaching, non-teaching, technical and administrative staff in a time bound manner by filling up critical posts identified on priority.

4.3 Infrastructure facilities and irregularities in works contracts

Audit observed irregularities in work execution, besides inadequate infrastructure facilities. There was a shortage of seating space in three sampled universities as depicted below:



Audit findings on infrastructure facilities at the three universities selected for detailed audit are discussed in the succeeding paragraphs.

4.3.1 GGSIPU

GGSIPU has two campuses, one at Dwarka and the other at Surajmal Vihar. Construction of first phase of the Dwarka campus was completed in March 2013 and Surajmal Vihar Campus started functioning from 2021-22. Audit observed a shortage of classrooms in Dwaraka Campus with seating capacity of 2973 available for 4017 students enrolled as of October 2023 while classrooms in Surajmal Vihar Campus were adequate (seating capacity of 1864 for 1616 students).

Deficiencies noticed in construction and maintenance works were as follows:

Dwarka Campus

(i) There were delays in completion of 88 out of 256 works of capital/repair/maintenance nature ranging up to 27 months but the contractors were not penalized for the delay in any of these cases.

The Department stated (March 2025) that GGSIPU attributed the delay in completion of works to non-availability of site due to different activities in the University during day time and hence no compensation was levied on the contractors. Reply is not acceptable as non-availability of site during day time in

the University is a known fact and hence while working out the estimated time for completion of work, the same should have been factored in.

(ii) An Animal House constructed at a cost of ₹ 26 lakh at the Dwarka campus in August 2022 for Centre of Excellence in Pharmaceutical Sciences (CEPS) was not functional as of October 2023. CEPS applied for the required registration with Committee for the Purpose of Control and Supervision of Experiments on Animals (CCSEA) in January 2023, which was awaited as of November 2023. The Department stated (March 2025) that animal house facility was approved and registered with CCSEA in November 2024. Reply is silent on whether animal house has become functional.

(iii) A swimming pool at Dwarka campus which was repaired at a cost of ₹ 53.37 lakh in July 2020 was not functional as of October 2023. In its reply, University reiterated (March 2025) that it is in the process of making the swimming pool usable for beginners.

(iv) Failure of the University in assessing its power requirements resulted in excess expenditure of ₹ 1.67 crore at Dwarka campus and ₹ 0.43 crore at Surajmal Vihar campus during 2018-23 on account of fixed charges paid on excess sanctioned load.

The Department stated (March 2025) that GGSIPU reviewed its power requirements and has now reduced contract demand from 1959 KVA to 1800 KVA for Dwarka campus and from 2041 KVA to 1150 KVA for Surajmal Vihar campus.

(v) Proposal for construction of Phase-II at Dwarka Campus which was initiated in April 2013 was still at planning stage as of December 2023. As per the plan, the Campus would be able to accommodate 8700 additional students once construction of Phase-II is completed.

The Department stated (March 2025) that PWD had submitted an estimate of ₹ 973.99 crore for development of Phase-II of Dwarka campus in March 2023 to DHE, GNCTD for accord of administrative approval and expenditure sanction.

Surajmal Vihar Campus

(i) Construction work at Campus at Surajmal Vihar which was to be completed in November 2019 was completed only in June 2023 with a delay of 27 months and taking over of various facilities of the campus from PWD were still in process as of October 2023. The Campus started functioning from 2021-22 amidst the construction activities.

The Department reiterated (March 2025) the reply of University/PWD of January 2024 that major causes of delay were reduced space due to huge excavation work of earth for foundation work, stoppage of work due to spread of Covid 19, frequent ban imposed by NGT, proof checking of revised drawings etc. Reply is not acceptable as fact remains that out of total delay of 1329 days, delay of 368 days

was on account of handing over drawings/revised drawings and non-availability of funds, which could have been avoided with better co-ordination amongst the University, the Consultant Architect, Public Works Department and the Contractor.

4.3.2 Delhi Technological University (DTU)

The review showed the following deficiencies vis a vis infrastructure at DTU –

(i) Shortage of Classrooms: DTU has two campuses, one at Rohini with a student seating capacity of 8280 and the other at Vivek Vihar⁵ with a capacity of 1380. Against this, audit observed that the number of students enrolled was 13,908 in Rohini Campus and 1498 in Vivek Vihar Campus as of October 2023. As can be seen from table below that the classrooms in Rohini Campus were totally inadequate to accommodate the students enrolled:

Table 4.1: Availability of academic space in Rohini Campus of DTU

Phase of construction	Year of Completion of construction	Number of classrooms	Number of students that can be accommodated	Number of enrolled students as of October 2023	Shortage of academic space for number of students
Phase-I	1996	NA	3000	13908	5628
Stage I of Phase-II	2022	67	5280		
Total			8280	13908	

The shortage of classrooms was much more severe before completion of Stage-I of second phase of the Rohini campus in October 2022 which added classrooms for an additional 5280 students. The shortage of classrooms was a result of slow pace of infrastructure development in DTU as discussed below:

- The first phase of the Rohini campus constructed in the year 1996 had a student intake capacity of 3000.
- In the year 2013, when student population reached over 9000, University decided to create infrastructure for 13000 students in five phases. The proposed Phase-II included construction of nine buildings by January 2015.
- The proposal for Stage-I of Phase-II with five buildings was approved by the Expenditure Finance Committee only in July 2018 and by the Cabinet in August 2018.
- The work of construction of Stage-I of Phase-II of DTU for creating academic infrastructure for 5280 students was awarded in September 2019, with stipulated date of start and completion of the work as 23 September 2019 and 23 December 2020. The work was actually completed on 18 October 2022 with a delay of 22 months out of which delay of seven months was due to delay in handing over drawings/revised

⁵ Started functioning from Academic Session 2017-18.

drawings or late approval of designs/material while academic session 2022-23 was started amidst construction activities.

- Audit also observed that processes of handing/taking over of various facilities of the campus from PWD were still going on as of October 2023. Further enhancement in infrastructure was yet to be taken up by DTU. As a result, infrastructure for only 8280 students were available for nearly 14000 students enrolled in Rohini Campus in 2023-24.

The Department stated (March 2025) that in DTU, 145 classrooms are adequate for the present student capacity and students are divided in classrooms and laboratories during their study hours. The Board of Management of DTU in its 53rd meeting approved the proposal for necessary infrastructure development for 22000 students in future. Fact remains that there was shortage of space as observed during joint physical verification in October 2023 as extra benches were placed in the teacher's podium area to accommodate more students in the class rooms in old academic building.

(ii) DTTE approved (February 2019) **construction of World Class Skill Centre (WCSC)** at DTU through Delhi Tourism and Transportation Development Corporation (DTTDC) which was to be made functional from 2022-23 onwards with two certificate courses (logistics management and film production) catering to 120 students. However, the construction work was awarded more than two years later in September 2021 at a cost of ₹ 5.55 crore, to be completed by July 2022. During a joint physical inspection of the Rohini campus of DTU in October 2023, Audit observed that the work of construction had fully stopped, with physical progress in the construction work at 80 *per cent* and the WCSC was yet to be made functional.

The Department stated (March 2025) that work was not carried out further by DTTDC as DTTE did not release the funds due to less allocation under the budget head during 2023-24. Thus, the timelines were breached at all stages of the work and the building is still not operational (October 2023).

(iii) In view of limited availability of hostel beds, priority is given to students coming from outside Delhi while **allotting hostel accommodation**, as per the hostel allotment Rules of the University. As of November 2023, there were 1733 hostel beds available for boys and 766 beds for girls in various hostels of the University. As per data provided, during 2018-20 and 2022-23⁶, 1546 students from Delhi were provided hostel accommodation while about 1300 students from outside Delhi were awaiting hostel accommodation. However, detailed data on application for and allotment of hostel beds at the University was not made available and in the absence of records relating to the allotment process, Audit could not verify fairness and objectivity in the allotment of hostel accommodation.

⁶ Classes were held online in 2020-21 and 2021-22

DTU stated (March 2024) that no undergraduate student of Outside-Delhi category was denied the hostel facility and a hard copy of data in this regard was not maintained as the data is voluminous. The reply is untenable as there were many students from outside Delhi awaiting hostel accommodation as seen by audit during the perusal of data on hostel accommodation.

The Department furnished (March 2025) revised data for the period 2018-20 and 2022-23 on hostel allocation to students in DTU. However, it was not supported by any documentary evidence and hence audit could not validate it.

4.3.3 DPSRU

The University at present has one campus in an area of 10.5 acres at Pushp Vihar, New Delhi.

(i) Shortage of Classrooms: Against a seating capacity of 1157, there were 2800 students enrolled in the University indicating a shortage of classrooms.

The Department stated (March 2025) that DPSRU has noted the audit observation and has taken necessary steps like construction of a new building, to resolve the shortage of classrooms.

(ii) Irregularities in execution and monitoring of deposit works: The University executes various types of infrastructure works, out of grants-in-aid received from DTTE, through two executing agencies- the Public Works Department (PWD) and Delhi Tourism and Transportation Development Corporation (DTTDC). In case of 34 deposit works executed by PWD/DTTDC during the period 2018-23, Audit observed as under:

(a) Expenditure of ₹ 1.05 crore on capital works such as construction of internal roads, providing and installation of air conditioners, construction of room space with steel structure etc., were incurred out of Grant-in-aid - General Maintenance & Repair instead of the Head Grant-in-aid for creation of Capital Assets.

The Department stated (March 2025) that initially the payment was made by DPSRU from the GIA-General maintenance and repair but later on at the time of finalisation of annual accounts, payments were booked under GIA-creation of capital assets. Reply is not acceptable as it is not supported with any documentary evidence.

(b) In case of 100 *per cent* of the **deposit works**, the executing agencies did not furnish award letter, monthly financial and physical report etc. to DPSRU as per the terms and conditions of expenditure sanction. Also, executing agencies neither submitted the status of unspent balance nor refunded the same along with interest earned, if any to DPSRU. DPSRU did not pursue the matter either.

The Department stated (March 2025) that University has noted the audit observation regarding maintenance of records in coordination with executing agencies.

(c) The work relating to the construction of a separate block for expanding **World Class Skill Centre** in DPSRU was awarded (November 2021) to DTTDC with a stipulated date of completion by July 2022. The work was yet to be completed as of December 2023 but no action was taken against the contractor for recovering liquidated damages for the delay.

(d) While scrutinizing the records and during **physical verification of the infrastructure** of Academy of Sports Sciences and Research Management (ASSRM) of DPSRU, it was noticed that facilities for swimming, gymnastics (girls), volleyball, table tennis and yoga fitness and wellness were not available, as required by curriculum of PG course in sports science.

The Department stated (March 2025) that audit observation has been noted for compliance in future.

4.3.4 Irregularities in procurement of equipment

Irregularities observed in procurement of equipment are as under

(i) **Lack of adherence to GFR 2017:** Audit observed that in case of 10 works involving expenditure of ₹ 1.59 crore, DPSRU purchased individual items of work of the composite estimates of these works through GeM, without obtaining bids on GeM, though the estimated amount for the work in each of these 10 cases was more than ₹ 5 lakh. This was clear violation of Rule 149 of General Financial Rules and University was not able to secure competitive rates for these works. The Department reiterated (March 2025) the reply of the University that, in the said cases, proposal for different items was received, so different items were purchased from GeM portal under Rule 149 (i) and (ii) of GFRs, which did not require obtaining of bids. Reply is not acceptable as the said items were of similar nature and estimated amount in each of the 10 cases was above ₹ 5 lakh, mandating obtaining of bids under Rule 149 (iii) of GFRs.

(ii) **Sub-standard Procurement:** Audit observed that DPSRU had procured 25 equipment amounting to ₹ 4.45 crore for various laboratories without ensuring that the equipment met the required specifications.

The Department stated (March 2025) that University procured the equipment after the indenter's confirmation regarding specification, quality, pricing etc. The reply is not tenable as the specifications and quality of procured equipment are different from original indent proposed by the indenter.

4.3.5 Joint Physical inspection of Universities

Joint physical inspection of the campuses of the three Universities was conducted by the Audit Team and representatives of the Universities concerned. Deficiencies noticed, such as inadequate infrastructure. Non-utilisation of available infrastructure/ equipment, have been summarised in **Annexure 4.3**.

In its reply, GGSIPU stated (January 2024) in respect of Dwarka campus that it has noted the observation with respect to non-utilization/non availability of adequate

infrastructure for compliance and open area near badminton court has now been cleared. As regards the Surajmal Vihar campus, it was stated that appropriate corrective measures to address the issue of non-utilization/non availability of adequate infrastructure have been taken/initiated.

The Department stated (March 2025) that lifts in old academic block of Rohini campus of DTU have become functional; scrap materials from Electrical Engineering Department and Central Staircase area have been removed; dumped machinery/equipment of EDUSAT have been removed and at Vivek Vihar campus, the work of repair of academic building has been taken up and boundary wall has been repaired.

Thus, the class rooms available in Dwarka Campus of GGSIPU, Rohini Campus of DTU and DPSRU were grossly inadequate to accommodate the students enrolled. Despite this, there were delays in planning and completion of infrastructure projects resulting in cost overrun. In some cases the infrastructure created and equipment procured were not being utilised.

Recommendation 7: The Universities should fix points of responsibility for coordination & monitoring in creation of infrastructure, such as classrooms and hostels for students, and timely utilization of assets created.