

Chapter 5

Internal Control

- **The composition of Board of School of Studies, required in order to recommend the courses and syllabi of studies in various programs and to co-ordinate the teaching and research work between institutions, were not as per norms in any of the three Universities.**
- **The Internal Quality Assurance Cells of sampled Universities did not meet at prescribed intervals and conduct of Academic and Administrative Audits and their follow up, to identify and address weaknesses in various processes and procedures, was inadequate.**
- **Physical verification of stock was not carried out in the three Universities at the prescribed interval. Also, in GGSIPU physical verification of stock did not cover the equipment procured through sponsored projects' funds and in DTU there was no centralized consolidated data of non-consumable items.**

Internal controls are safeguards that are put in place by the management of an organisation to provide assurance that its operations are proceeding as planned. These are also designed to provide reasonable assurance that the entity's general objectives are being achieved. Deficiencies in internal control in the three selected universities are discussed in the succeeding paragraphs.

5.1 Absence of institutional bodies/internal committees

There are several bodies such as Governing Body, Board of School of Studies etc. for providing directions and overseeing the functions of Universities. Audit observed deficiencies in formation and functioning of such bodies in these Universities as under:

5.1.1 Shortcomings in constitution of Board of School of Studies

Ordinance 2 (March 2005) of the GGSIPU requires every School to have a Board of School of Studies (BSS) to recommend the courses and syllabi of Studies in various programs assigned to the School and co-ordinate the teaching and research work. Similar provisions are there in Ordinance 2 (February 2010) of DTU and statutes and Ordinances (April 2021) of DPSRU also mandated constitution of Board of Studies (BoS).

(i) Audit observed that during 2018-23, in eight out of 14 University Schools of **GGSIPU**, BSSs did not have any teachers from the affiliated colleges as member as required and in case of remaining Schools, it was not as per norms. The

exclusion of teachers of affiliated colleges from BSSs deprived them of diverse perspectives and insights especially in the cases where programs were being run exclusively in affiliated colleges. Audit also observed delay in re-constitution of BSSs after their tenure of two years and/or non-adherence to norms regarding composition in the 14 University Schools and two Centres for Excellence (**Annexure 5.1**).

In its reply, University attributed (January 2024) the delay to outbreak of COVID-19 and stated that observation of the Audit is noted for future compliance. It was further stated that practice of including teachers of affiliated colleges in BSS was discontinued as per decision of Board of Management. The reply is untenable as Audit observed cases of delay in/non-constitution of BSS even before the outbreak of COVID-19 pandemic. Further, BOM does not have the mandate to supersede provisions of a University Ordinance.

(ii) **DTU** did not provide the details and records relating to constitution of BoS in case of 12 out of total 17 of its Academic Departments. Audit observed that during the period 2018-23, the representation of Associate Professors in BoS was not as per norms in five Departments of DTU, records of which were furnished to audit. In these five Departments, BoS was not functioning as the tenure of the BoS expired and were not reconstituted in time. In case of Biotechnology, Electronics and Communication Engineering and Environmental Engineering Departments, there were delays of 18 months, 12 months and 16 months respectively in re-constitution of BoS after expiry of tenure of the previous BoS.

The Department stated (March 2025) that constitution of BoS was delayed in five departments due to Covid 19 pandemic and in absence of Associate Professors, the senior most Assistant Professors were considered in the constitution of BoS. The University has now revised the constitution of BoS. Reply is silent on non-production of records relating to constitution of BoS in the remaining 12 departments.

(iii) In **DPSRU**, the BoSs were formed in September 2021, after a significant delay of six years of establishment of the University and before that, there was no institutional mechanism for deliberating and deciding matters relating to curriculum of various programs run by the University.

In its reply, University stated that the BoS was constituted in 2018 and the academic monitoring committees were there in all the schools. Reply is not supported by any documentary evidence and hence unverifiable.

Thus, mandatory BSS/BoS required in order to recommend the courses and syllabi of Studies in various programs assigned to the schools and to co-ordinate the teaching and research work between institutions were not constituted as per rules in all three Universities, thereby impacting the coordination and cross-fertilization of ideas for the benefit of the academic community.

5.1.3 Shortcomings in constitution/functioning of other committees

(i) As per Ordinances of **DPSRU**, various committees/councils were to be formed for effective administration of affairs relating to students and University staff. Audit observed that *Committees against ragging and sexual harassment* were formed only in July 2022 and *Committees for grievance redressal* were formed only in June 2023. *Student's disciplinary committee* was yet to be formed and **DPSRU** did not have Students' council since September 2020. The University in its reply stated (January 2024) that the student's disciplinary committee would be formed soon. The Department reiterated (March 2025) the reply of the University.

(ii) As per Section 8 of the UGC (Prevention, prohibition and redressal of sexual harassment of women employees and students in Higher Educational Institutions-HEIs) Regulations 2015, the process of enquiry and decision on complaints of sexual harassment were required to be completed within 130 days of receipt of complaint by the Internal Complaint Committee (ICC). In three complaints received in **Dwarka Campus, GGSIPU** took 22 months to complete the proceedings in one case, more than nine months in the second case and on a complaint received November 2019, the proceedings have been stopped.

The Department stated (March 2025) that University attributed the delay in proceedings to large number of examination issues, gaps and pendency.

Audit also observed that ICC constituted in August 2023 at **Surajmal Vihar campus, GGSIPU** was presided over by an Associate Professor instead of a Professor with no representation from students and only one member from the non-teaching staff (as against prescribed two).

In its reply, **GGSIPU** stated (January 2024) that the audit observation has been noted for compliance.

5.2 Mechanism for quality assurance

A mechanism for quality assurance should be an integral part of any organisation to ensure adherence to rules and regulations and standards of quality in the functioning of all the branches of the organisation. In Universities, the quality assurance is derived through *Academic Audits* as well as *Administrative Audits*

of various branches. Audit observed deficiencies in the system of quality assurance in the three Universities as under:

(i) GGSIPU - In terms of Statute 33 of GGSIPU, a cell named Indraprastha Internal Quality Assurance Cell (IIQAC) was established to facilitate University's overall quality up-gradation through ensuring continual improvement in the entire gamut of activities of the University and assuring all the stakeholders of the accountability of the University for its own quality and probity. Clause 2.1 of the Statute 33 provides that the IIQAC shall take up structured Academic and Administrative Audit (AAA) on a continual basis and in the process, facilitate overall quality of the University. AAAs are being conducted annually from 2017 to understand the existing system and assess the strengths, weaknesses, opportunities and challenges faced by the Departments along with their achievements.

Scrutiny of records for the period 2018-23 revealed that coverage of Schools or Centres of Excellence (CoE) by IIQAC varied through the years with no AAA conducted in 2019-20 and 2022-23. While AAA was conducted in respect of 11 and 13 out of 14 Schools/CoE during 2018-19 and 2020-21 respectively, AAA of only eight out of 16 Schools/CoE was conducted in 2021-22. Further, the audit consisted of only obtaining responses in the form of check-lists by the audited University Schools and no audit report or follow up action was initiated for shortcomings noticed. Audit also observed that only 13 meetings of IIQAC were held against 20 required during 2018-23.

In its reply, GGSIPU stated (January 2024) that conduct of academic audit for the years 2019-21 was affected due to Covid-19 and academic audit for 2022-23 is yet to be taken up and AAA Proforma is being revised to clearly capture follow up action on shortcomings noticed. Further, Department stated (March 2025) that GGSIPU has conducted the AAA till Academic year 2023-24. Further, audit is being standardised to make it paperless and implementation of Samarth e-governance ERP is under way at the University.

(ii) DTU - Internal Quality Assurance Cell (IQAC) was established in December 2015 in pursuance of the XII Plan guidelines of UGC. However, DTU has accorded low priority to IQAC as is evident from the fact that the post of the Director (IQAC) was never filled up and the charge was always held by a senior faculty of the University on additional charge basis. Further, against the prescribed quarterly meetings, IQAC held just four meetings during the five year review period of 2018-23.

DTU did not provide any record regarding conduct of Administrative Audits during 2018-23 hence Audit could not verify whether such audits were conducted. Also, Academic Audits for the year 2022-23 were yet to be taken up as of December 2023. Audit observed that observations mentioned in the Academic audit reports of 2018-22 remained persistent, indicating lack of follow up/corrective action. Moreover, Civil Engineering, Design, Humanities and Mechanical Engineering Departments were awarded Grade-B, which means 'not acceptable' as per the grading system of the IQAC.

In its reply, University stated (January 2024) that -

- It is planning to conduct more meetings of IQAC in future.
- grades will certainly improve in further academic audit cycles
- all activities of IQAC are handled by a senior faculty with utmost care, sincerity and efficacy.

The reply is silent on conducting of Administrative Audit.

The Department stated (March 2025) that DTU has conducted the academic audit for academic year 2022-23 and observations have been forwarded to the HoDs concerned for follow up actions.

(iii) **DPSRU** - IQAC was created in May 2019, but it was not functional and started functioning only after it was reconstituted on 20 August 2020. Thereafter also, Academic and Administrative Audits of various schools and departments of the University were carried out only for the academic year 2021-22 and no follow up action on the outcome of audit was found on record.

In the absence of regular academic and administrative audit of various branches of university, and a weak follow-up mechanism, no assurance could be drawn by Audit with regard to efficacy of internal quality assurance wings of these Universities.

5.3 Management Information System and office automation

A good Management Information System (MIS) would help an organisation in taking informed decisions relating to its functions by collecting and collating data from all the branches and presenting the same in a meaningful form. Deficiencies observed in establishment and functioning of the Universities are discussed in the succeeding paragraphs.

(i) In **GGSIPO**, there was *no centralised and integrated Management Information System* for its various branches for easy, accurate and consistent data

retrieval and to facilitate real time reporting on performance. Various functional wings of the University were completing the whole cycle of their assigned functions from data entry to MIS reports, either manually or with the help of a stand-alone software and data retrieval/sharing pertaining to previous years was a huge challenge for everyone concerned.

The Department stated (March 2025) that GGSIPU has successfully implemented Samarth application and Academic, Administrative and recruitment module were fully functional, while University was planning to go live with File monitoring system and leave monitoring modules from January 2025 onwards.

(ii) **DTU implemented Cloud based University Management System (CUMS)** at a total cost of ₹ 72 lakh to automate all the functions of the University and the system went go-live after all the 18 wings of the University submitted (October 2018) satisfactory reports on the functioning of the system. However, despite satisfactory reports during User Acceptance Testing (UAT) phase, the modules of only Examination and Result wings were being used, thereby indicating that the reports regarding satisfactory deployment of the CUMS as provided by various wings of DTU were erroneous.

DTU stated (March 2024) that 4 modules/sub modules of CUMS were pending for delivery and some of the delivered modules had performance issues and it has withheld ₹ 8 lakh from the vendor along with Performance guarantee of ₹ 8.05 lakh. It was further stated that DTU has already started data migration from CUMS ERP to Samarth portal. The fact remains that it could not automate its functions even after spending ₹ 64 lakh (₹ 72 - ₹ 8 Lakh PG withheld).

The Department stated (March 2025) that DTU has started implementation of new Samarth¹ ERP system with effect from academic year 2023-24.

(iii) **DPSRU** - Audit observed that during 2018-23, various functional wings of DPSRU were carrying out all their assigned functions, from data entry to MIS reports, either manually or with the help of a stand-alone software and data retrieval/sharing pertaining to previous years was a huge challenge for everyone concerned.

In October 2022, DPSRU floated tenders for development and implementation of Integrated University Management System (IUMS) against which it received two bids. One of the bidders quoted rate per student and the other quoted ₹ 30.39 lakh

¹ "Samarth" is an initiative by the Ministry of Education. GoI started in 2019, through which the Higher Education Institutions (HEIs) are provided with a fully managed, cloud based, comprehensive ERP that is custom built for HEIs of the country.

for the whole project. DPSRU awarded the contract to the first bidder although at the time of acceptance of tender, the bidder specified ₹ 37.48 lakh (for 2500 students) which resulted in award of work at higher cost.

As per clause 6.4 of the RFP, the vendor was required to submit monthly progress report to the University, but no such report was found on record. Further, as per the prescribed schedule of implementation, the system implementation of IUMS should have been in the third phase by December 2023. However, the implementation process was in the first phase only as of December 2023. The vendor also failed to provide training and online help pages for the users and on-site resource deployment plan for the proper functioning of the IUMS, as required under provisions of the RFP.

The Department stated (March 2025) that the University is in process of evaluating the performance of the vendor and the payment will be released strictly on the basis of the performance of the vendor.

Thus, in the absence of functioning management information systems, these Universities were deprived of the advantage of technology to manage its affairs in a more efficient and effective manner.

5.4 Amendments in Ordinances/Statutes not notified by the University

Out of six Statutes and seven Ordinances so far made by DTU, three Statutes on manner of appointment, terms and conditions of service of teachers/academic staff and their seniority, made during 2019, were yet to be notified in the official gazette as of December 2023. Lack of notification impacts the enforceability of the amendments if ever an issue arose, in a court of law and is thus a serious administrative lapse. In its reply, DTU stated (March 2024) that on recent directions received from DTTE, it has constituted a Committee to revise these statutes to keep them in line with guidelines of UGC, AICTE and DoPT. The Department stated (March 2025) that approval of the competent authority will be obtained for notification, on receipt of complete proposal from DTU.

5.5 Physical verification of stock not conducted

Rule 213 of General Financial Rules (GFR) 2017 provides the procedure for conduct of physical verification of Fixed Assets and consumable goods and materials. Audit observed that physical verification of stock was either not being conducted regularly as provided in GFRs or the results were not being properly analysed to ensure that all the items purchased are available physically with these Universities, as discussed below:

(i) In GGSIPU, physical verification of non-consumable stocks for the year 2022-23 was not conducted as of January 2024. It was also observed that outcome of the verification of previous years was not recorded in the corresponding register, as required under Rule 213 of GFRs 2017. Further, physical verification of fixed assets costing ₹ 4.38 crore purchased from funds under Fundamental Research Grant Scheme (FRGS) and Sponsored Projects during the period 2018-23 was not conducted during the audit period.

In its reply, GGSIPU stated (January 2024) that physical verification of non-consumable stocks for 2022-23 is under process and audit observation regarding covering assets purchased from funds under FRGS and Sponsored projects in the annual physical inspection has been noted for compliance. Further, the Department stated (March 2025) that GGSIPU is regularly carrying out the physical verification of consumable and non-consumable stocks and the same for the year 2023-24 is in progress.

(ii) In DTU, though all non-consumable items are purchased centrally by the Stores and Purchase (S&P) Wing, stock registers of these items are maintained by the Department to which these have been issued. Physical verification of stock was also done department-wise by teams formed for this purpose. The verification was being conducted biennially instead of annually as prescribed under GFRs. Although verification was carried out in September 2019 and November 2021, DTU was not in a position to ensure that all the items purchased were accounted for as no consolidated data on the items purchased was being maintained by the S&P Wing and the reports were simply being placed in the records.

The Department stated (March 2025) that the physical verification for 2021-23 is under process in DTU and from April 2023 the University will conduct physical verification annually, instead of bi-annually.

(iii) DPSRU did not conduct Physical verification of non-consumable items and fixed assets during the years 2018-19, 2020-21 and 2021-22, as required under the General Finance Rules.

The Department stated (March 2025) that DPSRU did not conduct physical verification of stock during 2020-22 due to Covid-19 conditions and has conducted the physical verification from 2022-23 onwards.

Thus, with the absence of internal audits and other checks and balances, the internal control and monitoring systems of these Universities were not robust

enough to ensure that the Universities are functioning as effectively as they should be.

Recommendation 8: The Universities should conduct Academic and Administrative Audits regularly to mitigate weaknesses in various processes and procedures.



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Dated: 04 December 2025

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Dated: 08 December 2025

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